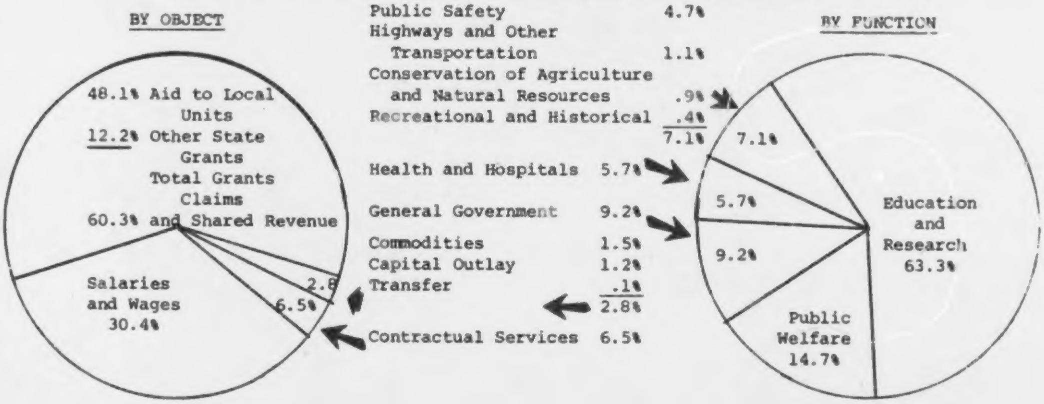
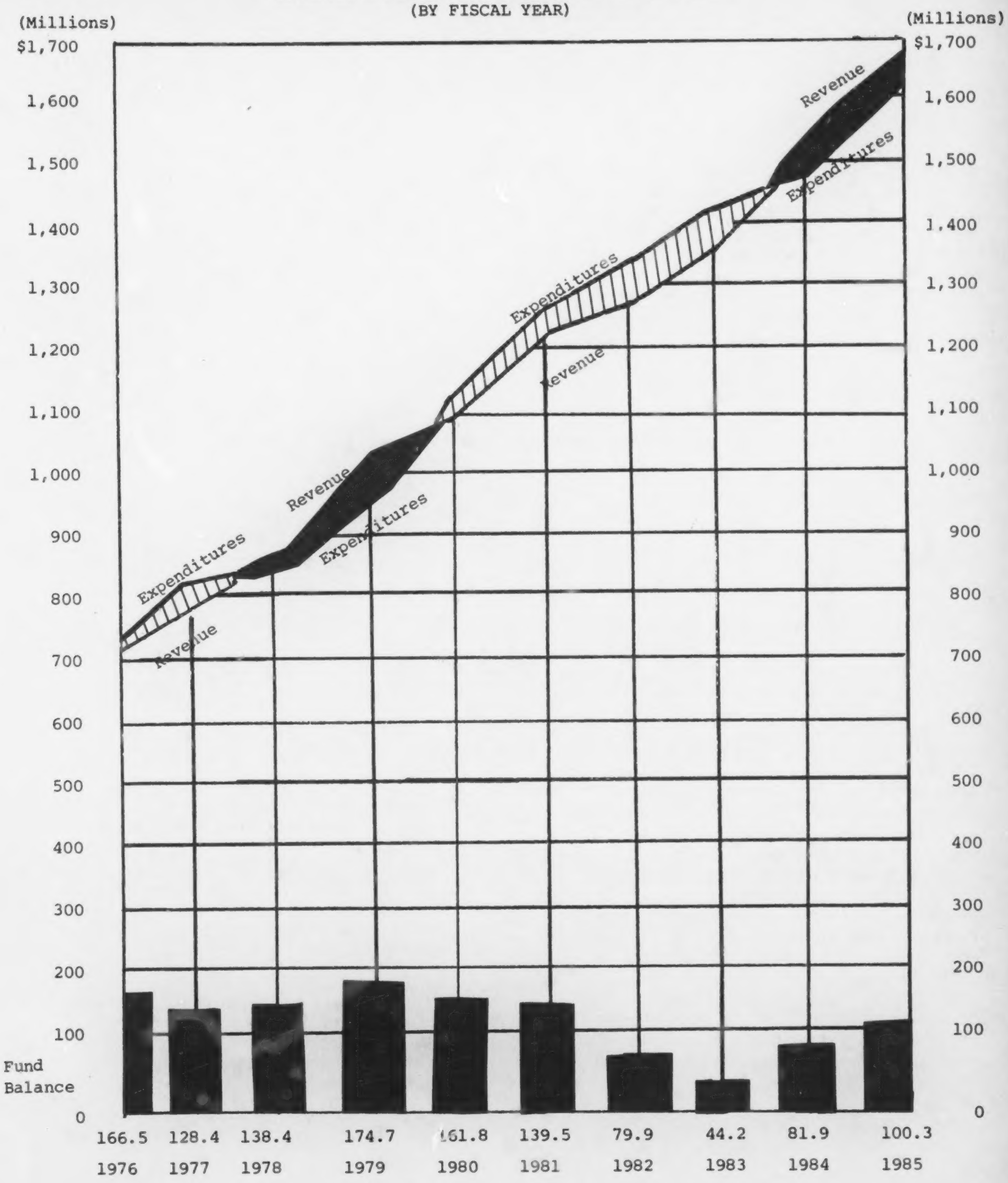
STATE GENERAL FUND
COMPARATIVE STATEMENT OF EXPENDITURES
FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands			Percentage of
	1985	1984	Increase <Decrease>	Increase <Decrease>
EXPENDITURES BY OBJECT				
Salaries and Wages	$ 495,654	$ 435,613	$ 60,041	13.8
Contractual Services	107,128	98,148	8,980	9.1
Commodities	24,586	20,799	3,787	18.2
Capital Outlay	19,676	10,750	8,926	83.0
Grants, Claims and Shared Revenue:				
Community Resources and Planning	55	45	10	22.2
Arts Program Grants	249	220	29	13.2
County Inheritance Tax Fund	1,480	1,486	<6>	<.4>
Aid to Indigent Defendants	213	201	12	6.0
Local Ad Valorem Tax Reduction Fund	23,701	22,367	1,334	6.0
County and City Revenue Sharing	18,220	16,468	1,752	10.6
Aid to Area Agencies on Aging	1,468	1,117	351	31.4
Social Welfare Assistance	5,464	3,831	1,633	42.6
Retirement Contributions for Local School District Employees	40,683	37,524	3,159	8.4
Local and Regional Libraries	757	745	12	1.6
Public Television Grants	724	721	3	.4
School District Income Tax Fund	101,369	89,259	12,110	13.6
Aid to Local School Districts	572,981	524,163	48,818	9.3
Public Property Assistance	176	86	90	104.7
Community Corrections Act	3,050	2,992	58	1.9
Soil Conservation, Watersheds, & Groundwater Management	1,786	1,184	602	50.8
Local Health Units	1,350	995	355	35.7
Local Mental Health and Retardation	12,168	9,654	2,514	26.0
Total Aid for Local Units	785,894	713,058	72,836	10.2
School Service Annuities	405	10,483	<10,078>	<96.1>
Direct Social Welfare Assistance	180,124	189,072	<8,948>	<4.7>
Homestead Property Tax Relief	7,489	8,397	<908>	<10.8>
Other State Grants and Claims	10,138	10,956	<818>	<7.5>
Total Grants, Claims and Shared Revenue	984,050	931,966	52,084	5.6
Debt Service Interest	0	0	0	0
Debt Service Principal	0	0	0	0
Transfers and Non-Expense Items	1,232	1,232	0	0
GROSS EXPENDITURES	$1,632,326	$1,498,508	$133,818	8.9
EXPENDITURES BY FUNCTION				
Education and Research	1,033,353	956,584	76,769	8.0
Public Welfare	240,451	242,407	<1,956>	<.8>
General Government	150,037	138,936	11,101	8.0
Health and Hospitals	92,756	78,134	14,622	18.7
Public Safety	77,316	64,719	12,597	19.5
Highways and Other Transportation	17,494	0	17,494	100.0
Agriculture and Natural Resources	13,729	11,403	2,326	20.4
Recreational and Historical	7,190	6,325	865	13.7
GROSS EXPENDITURES	$1,632,326	$1,498,508	$133,818	8.9

TOTAL STATE GENERAL FUND EXPENDITURES $1.632 BILLION



STATE OF KANSAS
STATE GENERAL FUND
REVENUE, EXPENDITURES AND AVAILABLE BALANCE
(BY FISCAL YEAR)



KANSAS EDUCATIONAL BUILDING FUND

The Kansas Educational Building Fund was created by law and receives a portion of the proceeds of all property subject to ad valorem taxation. The present tax levy of one mill provides funds for erecting, equipping and repairing buildings at the educational institutions under the control of the Board of Regents. Expenditures from this fund are made on the basis of appropriations by the Legislature.

Revenues credited to the fund for fiscal year 1985 consisted primarily of tax moneys. Total revenues received into the fund for the 1985 fiscal year were 13.5 million as compared to $12.9 million credited for the 1984 fiscal year. Expenditures from the fund in the 1985 fiscal year were $12.1 million as compared to $15.5 million for the 1984 fiscal year. An analysis of the fund at June 30, 1985, shows an unencumbered cash balance available to finance succeeding fiscal year appropriations of $1.9 million.

Section VI entitled "Capital Projects Funds", presents detailed information on revenues, expenditures, and balances of the Kansas Educational Building Fund.

STATE INSTITUTIONS BUILDING FUND

The State Institutions Building Fund was created by law and receives a portion of the proceeds of the annual permanent state tax levied on all property subject to ad valorem taxation.

The present tax levy is five-tenths mill which provides funds for constructing, repairing and equipping buildings at the several charitable, benevolent and mental institutions of the State. Expenditures from this fund are based on appropriations by the Legislature.

The revenue credited to the fund from taxes amounted to $6.2 million for fiscal year 1985 as compared to $5.4 million for fiscal year 1984, an increase of $.8 million.

Expenditures from the fund for fiscal year 1985 amounted to $6 million as compared to $5.2 million for the preceding fiscal year. An analysis of the fund at June 30, 1985, shows an unencumbered cash balance available to finance succeeding fiscal year appropriations of $1.3 million.

Section VI entitled "Capital Projects Funds", presents detailed information on revenues, expenditures, and balances of the State Institutions Building Fund.

TRANSPORTATION FUNDS

The Transportation Funds include all the funds for the Department of Transportation except the General Fund. Transportation funds consist primarily of the State Highway Fund, Urban Mass Transit Fund, Federal Highway Safety Fund, State Railroad Planning and Assistance Federal Fund, State Freeway Construction Fund, State Freeway Fund, Restricted Fee's Fund, County Equalization and Adjustment Fund and the Special City and County Highway Fund. A comparative combined statement of revenue, expenditures and balances of these funds is presented on the following page.

Revenues deposited into the Transportation Funds are generally restricted by law for financing activities of the Department of Transportation in the construction, reconstruction and maintenance of the state system of highways and the distribution to counties and cities of shared revenue from motor fuel taxes for maintaining roads and streets.

The comparative combined statement on the following page shows the total revenues were $460 million for fiscal year 1985 as compared to $399 million for fiscal year 1984, an increase of $61 million. Operating revenues amounted to $442 million for fiscal year 1985 as compared to $405 million for the preceding fiscal year, an increase of $37 million.

The increase in operating revenues is primarily due to the category of Federal Grants for Highways and Bridges which increased $36 million over fiscal year 1984. Non-operating revenues for fiscal year 1985 amounted to $17.9 million as compared to a negative $6.5 million for fiscal year 1984.

The increase in non-operating revenues is primarily due to the transfer of money from the State General Fund to (1) the State Freeway Fund, which represents interest earned by the State Pooled Money Investment Board on the average daily balance of the Highway Fund in the State Treasury and (2) the State Highway Fund, which represents a portion of the tax collections under the Retailers' Sales Tax Act. These transfers provided $9.3 million to the State Freeway Fund during the fiscal year as compared to $7.6 million during fiscal year 1984 and $10.2 million to the State Highway Fund for fiscal year 1985 as compared to $5 million during fiscal year 1984.

The total expenditures from Transportation Funds were $463.9 million for fiscal year 1985 as compared to $329.2 million for fiscal year 1984, an increase of $134.7 million. Operating expenditures for fiscal year 1985 totaled $464.9 million as compared to $382.1 million last fiscal year, an increase of $82.8 million. The largest increase was in the category of Highways and Bridges, which shows a $93.7 million increase over last fiscal year. Non-operating Expenditures for fiscal year 1985 amounted to a negative $.9 million as compared to a negative $52.8 million last fiscal year, an increase of $51.9 million. The increase is primarily due to the category of Advances for Purchase of Investments and Other Non-operating Expenditures which experienced an increase of $45.9 million.

During fiscal year 1985 outstanding Highway bonds of $218.9 million were defeased by issuing Highway refunding bonds in the amount of $154.8 million to be retired by fiscal year 1999. The proceeds of the bond sales as well as monies of the State Freeway Fund may be invested until cash is needed for payment of authorized obligations.

The unexpended cash balance at June 30, 1985, is $124.8 million. However, obligations consisting of orders and contracts for services, supplies, equipment and capital construction at June 30, 1985, amounted to $355.2 million. Although the amount of obligations exceeds the available unexpended cash balance, revenue is anticipated to be received in time to meet these obligations as they become due.

A graph depicting revenues, expenditures and unexpended balances of the Transportation funds from fiscal year 1976 through fiscal year 1985 is presented on page xiii of this section.

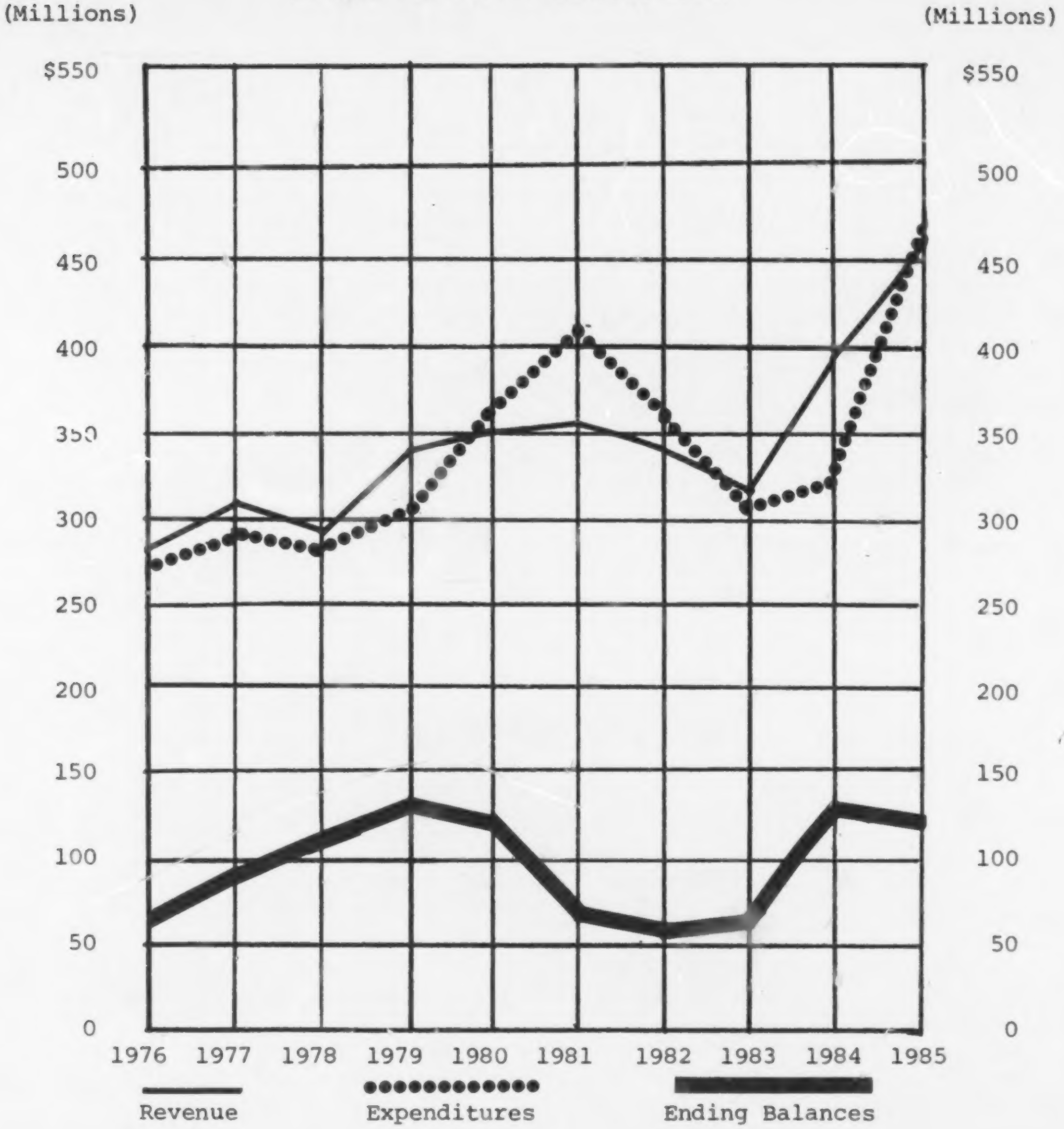
TRANSPORTATION FUNDS
COMPARATIVE COMBINED STATEMENT OF REVENUE, EXPENDITURES AND BALANCES
FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands	
	1985	1984
Beginning Unexpended Cash Fund Balance	$ 128,732	$ 58,860
Operating Revenues:		
Motor Fuel Taxes	148,825	143,246
Motor Vehicle Registration Taxes	70,061	67,346
Operate Motor Vehicles (Licenses)	3,096	2,944
Interest and Dividends from Investments	17,703	21,092
Gain or Loss on Investments Sold	3	47
Federal Grants for Highways and Bridges	189,311	153,224
Other Grants, Gifts, Donations and Contributions	12,004	16,311
Other Operating Revenue	1,151	1,358
Total Operating Revenue	442,154	405,568
Nonoperating Revenues:		
Revenue Bond Proceeds and Accrued Interest on Revenue Bonds Issued	568	0
Transfers to and From Highway Funds	13,092	<8,689>
Other Non-operating Revenue	4,232	2,239
Total Non-operating Revenue	17,892	<6,450>
Total Revenue	460,046	399,118
Total Cash Available for Expenditure	588,778	457,978
Operating Expenditures:		
Salaries and Wages	74,541	69,274
Contractual Services	16,515	16,013
Commodities	23,718	22,164
Capital Outlay (Other)	13,336	19,447
Highway and Bridges (Direct Payments)	255,677	161,941
Distribution to Cities, Counties and Townships	67,233	78,412
Federal Aid to Qualified Non-State Organizations	7,617	2,278
Federal Highway Safety Aid to Other State Agencies	0	0
Interest Charges on Construction Bonds	5,913	12,360
State Aid to Qualified Non-State Organizations	0	0
Claims	354	197
Total Operating Expenditures	464,904	382,086
Non-operating Expenditures:		
Repayment of Principal on Highway Bonds	0	8,805
Advances for Purchase of Investments and Other Nonoperating Expenditures	<16,671>	<62,644>
Refunds	133	213
Transfers	15,576	786
Total Nonoperating Expenditures	<962>	<52,840>
Total Expenditures	463,942	329,246
Ending Unexpended Cash Fund Balance	* 124,836	128,732
Unliquidated Encumbrances June 30	355,205	357,773
Unencumbered Balance June 30	$<230,369>	$<229,041>

* Not included are the State Freeway Fund investments (at cost) amounting to $102,888,005.00 and cash in the amount of $.75 and the State Freeway Construction Fund investments (at cost) amounting to $48,707,121.76 and cash in the amount of <$2,000,000.00> for a total of $149,595,127.51. These monies are outside the State Treasury with the Pooled Money Investment Board. The Freeway Construction Fund uninvested cash amounting to <$2,000,000.00> differs from the Pooled Money Investment Board's balance of $0.00. This is due to the fact that Accounts and Reports processed $2,000,000.00 going to the State Treasury as a June, 1985 transaction and the Pooled Money Investment Board processed it as a July, 1985 transaction.

Also not included is the Agency Imprest Fund in the amount of $2,000.00.

TRANSPORTATION FUNDS
REVENUE, EXPENDITURES AND ENDING UNEXPENDED BALANCES
(FISCAL YEARS 1976 THROUGH 1985)



FEDERAL REVENUE SHARING FUND

Federal Revenue Sharing monies were authorized from the Federal Government under the State and Local Assistance Act of 1972. Legislation provided for investment of these monies as a trust fund subject to appropriation. Although the Act expired in fiscal year 1981, revenue for fiscal year 1985 consisted of interest income from invested balances of $108.7 thousand. This revenue plus the unencumbered balance at June 30, 1984 of $1.1 million was used to finance fiscal year 1985 appropriations of $1.1 million. Per Senate Bill No. 10, 1985 Legislative Session, on July 1, 1985 (fiscal year 1986), all assets and liabilities of the Federal Revenue Sharing Fund transfer to the State General Fund and the Federal Revenue Sharing Fund is abolished. Additional details of the Federal Revenue Sharing Fund may be found in Section III of this report.

EMPLOYMENT SECURITY FUND

The Employment Security Fund was established by law as a special fund, separate and apart from all public monies or funds of the State. The law provides that the fund consist of three separate accounts as follows: (1) a clearing account, (2) an unemployment trust fund and (3) a benefit account. Deposits into this fund consist of contributions, fines and penalties levied on employers for unemployment benefits, interest earned on trust funds deposited in the U.S. Treasury, federal grants for unemployment benefits to federal employees and ex-servicemen and federal grants for fifty-percent of the extended benefits to a maximum of thirteen weeks. Expenditures from the fund are paid to recipients for a period of twenty-six weeks with some extended benefits for an additional thirteen weeks.

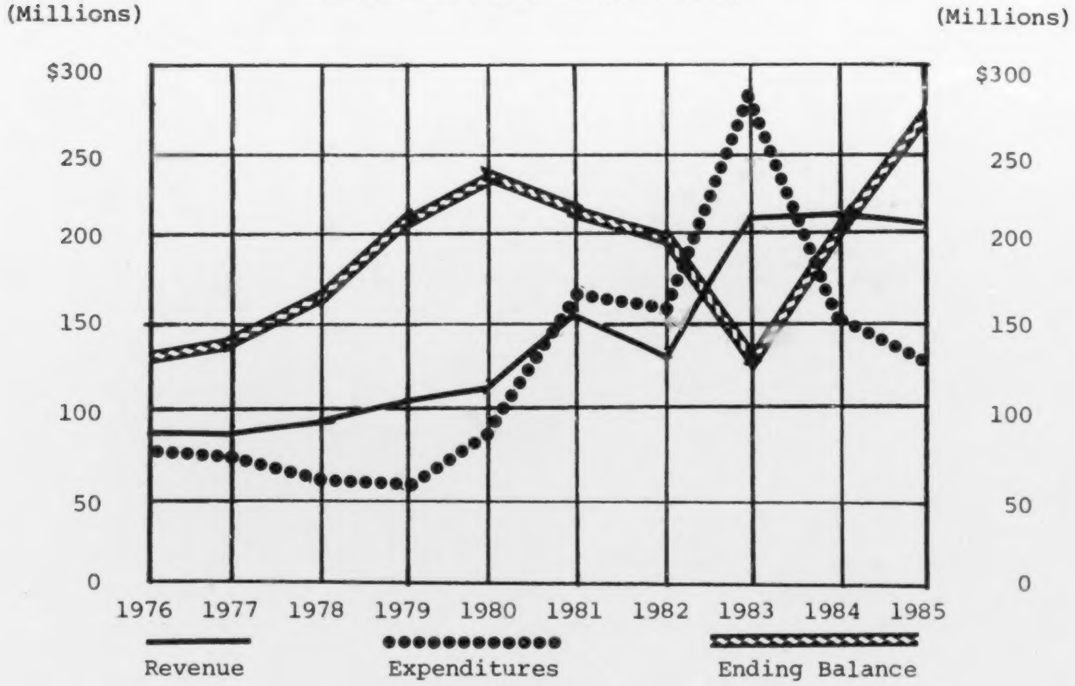
Analysis of the Employment Security Fund transactions for fiscal year 1985 shows total revenue of $212 million as compared to $218.6 million last fiscal year. Expenditures this fiscal year totaled $139.2 million as compared to $151.9 million during fiscal year 1984. All categories of operating revenue for fiscal year 1985 decreased. All expenditure categories except Federal Employee Unemployment Benefits also decreased during the current fiscal year. Revenue exceeded expenditures this fiscal year by $72.8 million to increase the fund balance to $274.3 million at June 30, 1985.

Presented below is a comparative statement of revenues, expenditures and ending fund balances for fiscal year 1985 and 1984. A graph illustrating the past ten years is presented on the following page. Additional detail is presented in Section VIII of this report entitled "Trust and Agency Funds."

EMPLOYMENT SECURITY FUND
COMPARATIVE STATEMENT OF REVENUE, EXPENDITURES AND FUND BALANCE FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands	
	1985	1984
Beginning Fund Balance	$201,494	$134,804
Operating Revenue:		
Employer Payroll Contributions	173,431	175,648
Interest on Deposits with U.S. Treasury	10,466	14,725
Interest on State Agency Investments	220	263
Federal Grants for Federal Employees, Ex-Servicemen and Extended Benefits	10,756	20,638
Other Operating Revenue	72	125
Total Operating Revenue	194,945	211,399
Non-operating Revenue	17,067	7,165
Total Revenue	212,012	218,564
Total Cash Available for Expenditure	413,506	353,368
Operating Expenditures:		
Regular Unemployment Benefits	126,419	129,099
Federal Employees Unemployment Benefits	1,905	1,578
Ex-Servicemen Unemployment Benefits	1,490	1,957
Disaster Unemployment Assistance	1	0
Worker Adjustment Unemployment Assistance	0	0
Federal Supplemental Benefits	0	0
Federal Supplemental Compensation	7,478	17,310
Total Operating Expenditures	137,293	149,944
Non-operating Expenditures	1,882	1,930
Total Expenditures	139,175	151,874
Ending Fund Balance	$274,331	$201,494

EMPLOYMENT SECURITY FUND
REVENUE, EXPENDITURES AND ENDING BALANCE
(FISCAL YEAR 1976 THROUGH 1985)



COMBINED FUNDS OF THE STATE

Statements have been prepared on the following pages on the combined revenue and expenditure transactions for all funds deposited and disbursed through the State Treasury. The forthcoming statements show comparative statistics for both the 1985 and 1984 fiscal years and are prepared on the same basis for each fiscal year. Included in these statements are the financial transactions of 1,152 separate funds and 3,705 budgetary accounts for fiscal year 1985. It is important for the reader to remember that these statements are presented for statistical purposes only and the resources of one fund cannot be transferred to another fund unless authorized by statute.

The Comparative Statement of Operating Revenue has been prepared on a net basis by the subtraction of refunds from the gross receipts. The 1985 fiscal year shows an increase of $312 million over fiscal year 1984 in net operating revenues. The increase is reflected in all categories of revenue, except for Cigarette and Tobacco Products, Severance Tax on Minerals, Payroll Unemployment Taxes, and other Grants and Gifts which decreased. The major increases are in the categories of Federal Grants, Revenue from the Use of Money and Property, Income and Inheritance Taxes, and State Sales and Compensating Use Taxes.

The Comparative Statements of Operating Expenditures have been prepared on a net basis by subtracting amounts financed by non-operating sources of revenue from gross operating expenditures. The 1985 fiscal year shows an increase in net operating expenditures of $300 million over the preceding fiscal year. This increase is reflected in all major expenditure categories except Direct Welfare Assistance, Employment Security Benefits, and Debt Service Interest, which decreased.

Charts entitled "Where the Money Comes From" and "Where the Money Goes" have been prepared and are presented in this section on pages xviii and xix.

Additional detailed statements and a balance sheet on the combined funds of the State are presented in Section I of this report.

COMBINED FUNDS
COMPARATIVE STATEMENT OF OPERATING REVENUE
FOR THE FISCAL YEARS ENDING JUNE 30

OPERATING REVENUE	Amount in Thousands 1985	 1984	Increase <Decrease>
Taxes:			
Property Taxes (Ad Valorem) (Net) ----------	$ 26,314	$ 24,126	$ 2,188
Income and Inheritance Taxes (Net) ---------	789,371	730,746	58,625
State Sales and Compensating Use Taxes (Net) ------------------------------	683,556	630,596	52,960
Cigarette and Tobacco Products Taxes (Net) -	44,878	45,836	<958>
Motor Fuel Taxes (Net) ---------------------	148,825	143,362	5,463
Cereal Malt and Liquor Taxes (Net) ---------	43,120	42,022	1,098
Motor Vehicle Registration (Net) -----------	70,265	67,539	2,726
Insurance Companies Taxes (Net) ------------	73,666	46,577	27,089
Severance Tax on Minerals (Net) ------------	108,914	114,099	<5,185>
Other Excise Taxes (Net) -------------------	9,850	9,726	124
Other Gross Receipts Taxes -----------------	5,466	5,191	275
Payroll Unemployment Taxes (Net) -----------	173,431	175,648	<2,217>
Total Taxes ---------------------------------	2,177,656	2,035,468	142,188
Agency Earnings -----------------------------	341,941	313,757	28,184
Revenue From the Use of Money and Property ---	363,483	297,740	65,743
Gifts, Donations and Grants:			
Federal Grants (Net) -----------------------	715,195	640,728	74,467
Other Grants and Gifts ---------------------	26,321	30,117	<3,796>
Total Gifts, Donations and Grants -----------	741,516	670,845	70,671
Other Revenue -------------------------------	45,172	35,805	9,367
Total Revenue -------------------------------	3,669,768	3,353,615	316,153
Less: Refunds Not Classified --------------	8,335	4,783	3,552
NET OPERATING REVENUE ------------------------	$3,661,433	$3,348,832	$312,601

COMBINED FUNDS
COMPARATIVE STATEMENT OF OPERATING EXPENDITURES
FOR THE FISCAL YEARS ENDING JUNE 30

OPERATING EXPENDITURES CLASSIFIED BY FUNCTION	Amount in Thousands 1985	 1984	 Increase <Decrease>	Percentage of Increase <Decrease>
Education and Research ----------------	$1,470,373	$1,357,081	$113,292	8.3
Public Welfare ------------------------	701,040	699,617	1,423	.2
Highways and Other Transportation -----	480,571	397,624	82,947	20.9
General Government --------------------	421,040	353,873	67,167	19.0
Health and Hospitals ------------------	155,440	138,464	16,976	12.3
Public Safety -------------------------	91,350	75,636	15,714	20.8
Conservation of Agriculture and Natural Research --------------------	25,851	23,766	2,085	8.8
Recreation and Historical -------------	24,233	23,669	564	2.4
NET OPERATING EXPENDITURES ------------	$3,369,898	$3,069,730	$300,168	9.8

COMBINED FUNDS
COMPARATIVE STATEMENT OF OPERATING EXPENDITURES
FOR THE FISCAL YEARS ENDING JUNE 30

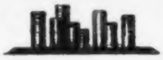
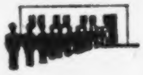
	Amount in Thousands		
OPERATING EXPENDITURES CLASSIFIED BY OBJECT	1985	1984	Increase <Decrease>
Gross Expenditures for State Operations and Services:			
Salaries and Wages	$ 902,914	$ 823,870	$ 79,044
Contractual Services	279,456	258,625	20,831
Commodities	116,726	109,923	6,803
Capital Outlay	48,954	47,034	1,920
Total Expenditures for State Operations and Services	1,348,050	1,239,452	108,598
Less: Expenditures from Non-Operating Revenue	31,112	41,478	<10,366>
NET EXPENDITURES FOR STATE OPERATIONS AND SERVICES	1,316,938	1,197,974	118,964
Gross Expenditures for Highway and Other Capital Improvements	296,755	200,392	96,363
Less: Expenditures from Borrowing	4,205	1,184	3,021
NET EXPENDITURES FOR HIGHWAY AND OTHER CAPITAL IMPROVEMENTS	292,550	199,208	93,342
Gross Expenditures for Local Assistance	957,716	882,344	75,372
Less: Expenditures from Non-Operating Revenue	3,249	534	2,715
NET EXPENDITURES FOR LOCAL ASSISTANCE	954,467	881,810	72,657
Gross Expenditures for Other Claims and Grants:			
Direct Welfare Assistance	361,938	367,355	<5,417>
Homestead Property Tax Relief Payments	8,489	8,397	92
Other Claims and Grants	306,181	267,022	39,159
Total Expenditures for Other Claims and Grants	676,608	642,774	33,834
Less: Expenditures from Non-Operating Revenue	15,289	12,523	2,766
NET EXPENDITURES FOR OTHER CLAIMS AND GRANTS	661,319	630,251	31,068
Gross Expenditures for Employment Security Benefits	137,294	149,945	<12,651>
Less: Expenditures from Non-Operating Revenue	2,727	5,738	<3,011>
NET EXPENDITURES FOR EMPLOYMENT SECURITY BENEFITS	134,567	144,207	<9,640>
Gross Expenditures for Retirement Benefits	80,547	69,092	11,455
Less: Expenditures from Non-Operating Revenue	80,547	69,092	11,455
NET EXPENDITURES FOR RETIREMENT BENEFITS	0	0	0
Gross Expenditures for Debt Service Interest	10,137	16,851	<6,714>
Less: Expenditures from Non-Operating Revenue	80	571	<491>
NET EXPENDITURES FOR DEBT SERVICE INTEREST	10,057	16,280	<6,223>
NET OPERATING EXPENDITURES	$3,369,898	$3,069,730	$300,168

WHERE THE MONEY COMES FROM

	(millions)
PROPERTY TAX	$ 26.3
INCOME AND INHERITANCE TAX	789.4
SALES AND COMPENSATING TAX	683.6
CIGARETTE AND TOBACCO PRODUCTS TAX	44.9
MOTOR FUEL TAX	148.8
CEREAL MALT AND ALCOHOLIC LIQUOR TAX	43.1
MOTOR VEHICLE REGISTRATION	70.3
INSURANCE COMPANIES TAX	73.7
SEVERANCE TAX ON MINERALS	108.9
EMPLOYMENT SECURITY CONTRIBUTIONS	173.4
AGENCY EARNINGS	341.9
REVENUE FROM USE OF MONEY AND PROPERTY	363.5
GRANTS	741.5
OTHER REVENUE	52.1
NET OPERATING REVENUE	$3,661.4

WHERE THE MONEY GOES

(millions)

STATE OPERATIONS AND SERVICES		$1,316.9
HIGHWAY AND OTHER CAPITAL IMPROVEMENTS		
GROSS	296.7	
FINANCED FROM BORROWING	(4.2)	292.5
LOCAL ASSISTANCE		954.5
CLAIMS AND GRANTS		661.3
EMPLOYMENT SECURITY BENEFITS		134.6
RETIREMENT PAYMENTS		0.0
DEBT SERVICE INTEREST		10.1
NET OPERATING EXPENDITURES		$3,369.9

LOCAL ASSISTANCE

The following statement and chart have been prepared to show the source and purpose of gross local assistance expenditures of both the Federal and State programs. Gross assistance expenditures to the local governmental units were $957.7 million in fiscal year 1985 as compared to $882.3 million in fiscal year 1984. The net increase in gross aid to local units for Federal expenditures amounted to $3.5 million, and for State expenditures, an increase of $71.9 million which results in a total increase of $75.4 million over fiscal year 1984.

Federal Assistance is provided to local units of government for highway purposes through the Federal Highway Safety Fund. Monies for secondary road projects are expended by the Department of Transportation for capital improvements, etc., and are classified as such in the financial statements.

LOCAL ASSISTANCE
FISCAL YEAR 1985 EXPENDITURES (GROSS)

(Amounts in Millions)

	FEDERAL	STATE	TOTAL
EDUCATION	$72.2	$717.1	$789.3
PUBLIC WELFARE	4.4	1.1	5.5
GENERAL PURPOSE	4.6	61.7	66.3
HIGHWAY	2.2	65.0	67.2
HEALTH	6.8	13.3	20.1
AGRICULTURE	-	1.8	1.8
PUBLIC SAFETY	3.4	3.2	6.6
RECREATION	.9	-	.9
TOTALS	$94.5	$863.2	$957.7

COMBINED FUNDS
STATEMENT OF GROSS LOCAL ASSISTANCE EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 1985

PURPOSE AND PROGRAM		Amount in Thousands	
		Federal	State
EDUCATION			
State School Equalization		$ ---	$411,712
Community Colleges and Municipal University		---	28,320
Education of Handicapped		11,400	---
Vocational Education		5,868	18,708
Retirement Contribution for School District Employees		---	40,683
State Safety Funds		---	1,419
School District Income Tax		---	101,369
Elementary and Secondary Education		26,682	82
Food Assistance		25,880	2,397
Adult Basic Education		793	124
Aid for Libraries		414	757
Fort Leavenworth School District		---	906
Job Training Partnership Act		311	---
Bilingual Education Program		---	644
Special Education		---	70,418
Educational Research		817	---
Community and Extension Services		91	---
School Transportation		---	39,536
GROSS AID FOR EDUCATION		72,256	717,075
PUBLIC WELFARE			
Area Agencies on Aging		2,702	361
Youth Services		183	314
Energy Conservation Assistance		351	---
Community Services and General Social Service Assistance		1,146	417
GROSS AID FOR PUBLIC WELFARE		4,382	1,092
GENERAL PURPOSES			
County and City Revenue Sharing		---	18,220
Local Ad Valorem Tax Reduction		---	23,701
Local Alcoholic Liquor		---	7,041
Firemen's Relief		---	2,999
County Mineral Production Tax		---	7,765
Bingo Enforcement Tax		---	409
Kansas Energy Conservation		85	---
Flood Control		456	---
Sand Royalties		---	32
County Inheritance Tax		---	1,480
Housing and Urban Development		3,998	---
Arts Programming		65	30
GROSS AID FOR GENERAL PURPOSES		4,604	61,677
HIGHWAY			
City and County Highway Fund		---	61,195
City Maintenance		---	1,354
Federal Highway Safety Act		1,271	---
Urban Mass Transit		860	---
Metropolitan Transportation Planning		53	---
County Equalization and Adjustment		---	2,500
GROSS AID FOR HIGHWAY		2,184	65,049
HEALTH			
Local Health Units		4,401	1,176
Mental Health and Retardation Aid		2,425	12,097
GROSS AID FOR HEALTH		6,826	13,273
AGRICULTURE AND NATURAL RESOURCES			
Soil Conservation Districts		---	749
Rural Water Districts		---	50
Water Shed Districts		---	920
Groundwater Management Districts		---	66
GROSS AID FOR AGRICULTURE AND NATURAL RESOURCES		---	1,785
PUBLIC SAFETY			
Public Property Assistance		---	176
Emergency Preparedness		3,365	---
Community Corrections Act		----	3,050
GROSS AID FOR PUBLIC SAFETY		3,365	3,226
RECREATIONAL AND HISTORICAL			
Historical Preservation Act		152	---
Land, Water and Wildlife Conservation		770	---
GROSS AID FOR RECREATIONAL AND HISTORICAL		922	---
GROSS AID TO LOCAL UNITS	$957,716	$94,539	$863,177

FEDERAL GRANTS

The net amount of federal grants deposited in the State Treasury during the 1985 fiscal year totaled $715.2 million as compared to $640.7 million received during the preceding fiscal year, which is an increase of $74.5 million in federal grants for the State of Kansas. The increase is reflected in all categories of grants, except Employment Security Administration.

There was also a decrease in unexpended grant monies returned to the Federal government, amounting to $23 million. Except for some federal reimbursements which are placed in the State General Fund, federal grant monies are used for specific programs and cannot be used in support of general state government.

Presented below is a statement showing the general purpose of federal grants and the amounts received during both the 1985 and 1984 fiscal years.

COMPARATIVE STATEMENT OF FEDERAL GRANTS
FOR THE FISCAL YEARS ENDING JUNE 30

	Amount in Thousands		
GENERAL PURPOSE	1985	1984	Increase <Decrease>
Highways, Bridges and Grants for Primary, Urban and Secondary Roads	$189,311	$153,224	$ 36,087
Public Health	34,400	31,636	2,764
Assistance and Relief	258,433	239,239	19,194
Employment Security Administration	23,688	24,115	<427>
Education and Research	149,092	137,371	11,721
Other Federal Grants	60,648	55,543	5,105
Gross Federal Grants	715,572	641,128	74,444
Less: Return of Unexpended Federal Grants	377	400	<23>
NET FEDERAL GRANTS	$715,195	$640,728	$ 74,467

STATE BONDED INDEBTEDNESS

The State of Kansas does not have any general obligation bonds outstanding. However, statutory authority has been granted to issue bonds for academic facilities, student unions and dormitories at state universities by the State Board of Regents; highway construction by the Department of Transportation; sewage facilities by the Department of Health and Environment; National Guard armories by the Adjutant General; fish hatcheries by the Fish and Game Commission, and office buildings by the Department of Administration.

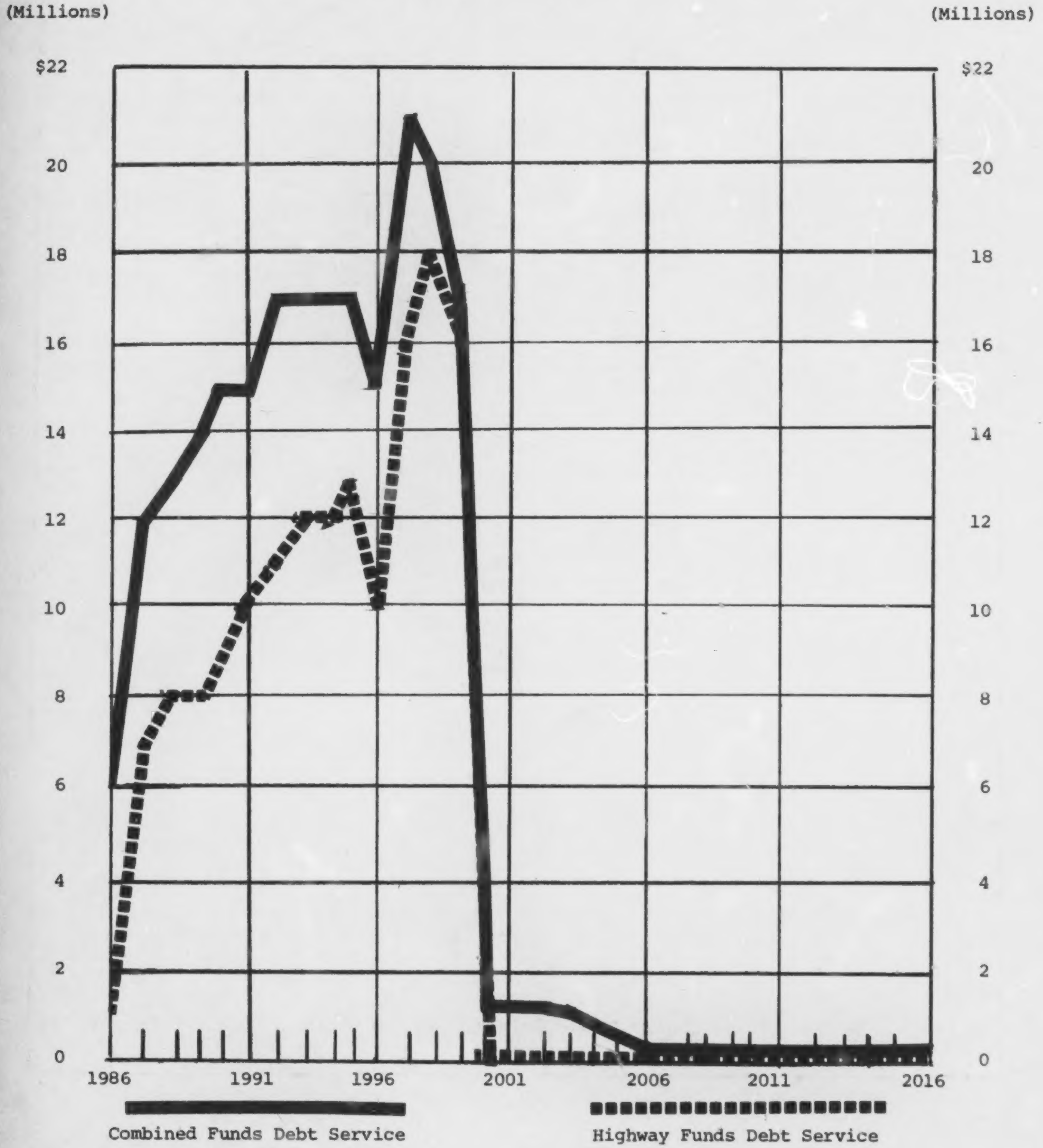
The total outstanding debt at June 30, 1985 was $222,200,000 as compared to $295,728,000 for fiscal year 1984. In fiscal year 1985 debt principal payments were $8.3 million and new bonds issued were $157.3 million. In addition, $222.5 million of bonded debt principal outstanding was defeased.

Presented in the following schedule is the debt service requirements to maturity by fund class. Also, a graph reflecting the amount of debt payment requirements to be met for future year maturities is presented on the following page. Additional detail of the bond indebtedness is also presented in Section XII of this report.

BONDED INDEBTEDNESS
DEBT SERVICE PRINCIPAL REQUIREMENTS TO MATURITY
BY FUND CLASS

	Bonded Debt			Defeased Bond Debt		
Fiscal Year	Highway Funds	Capital Projects Funds	Enterprise Funds	Trust & Agency Funds	Capital Projects Funds	Fiscal Year Total
1986	1,295,000	845,000	2,689,000	435,000	440,000	5,704,000
1987	7,275,000	900,000	2,752,000	475,000	450,000	11,852,000
1988	7,900,000	980,000	3,008,000	477,000	485,000	12,850,000
1989	8,595,000	1,035,000	2,996,000	519,000	520,000	13,665,000
1990	9,375,000	1,135,000	3,039,000	529,000	775,000	14,853,000
1991	10,230,000	975,000	3,223,000	581,000	325,000	15,334,000
1992	11,165,000	1,070,000	3,371,000	586,000	325,000	16,517,000
1993	12,205,000	1,145,000	3,535,000	243,000		17,128,000
1994	12,340,000	965,000	4,040,000	195,000		17,540,000
1995	13,505,000	655,000	3,342,000	195,000		17,697,000
1996	10,325,000	1,100,000	3,626,000	207,000		15,258,000
1997	16,445,000	650,000	3,409,000	209,000		20,713,000
1998	18,005,000	700,000	1,218,000	51,000		19,974,000
1999	16,145,000	150,000	1,202,000	53,000		17,550,000
2000		150,000	1,102,000			1,252,000
2001		160,000	958,000			1,118,000
2002		170,000	840,000			1,010,000
2003		180,000	736,000			916,000
2004			636,000			636,000
2005			299,000			299,000
2006			169,000			169,000
2007			65,000			65,000
2008			70,000			70,000
2009			30,000			30,000
2010						
2011						
2012						
2013						
2014						
2015						
2016						
Total Principal Payments To Maturity	$154,805,000	$12,965,000	$46,355,000	$4,755,000	$3,320,000	$222,200,000

STATE OF KANSAS
DEBT SERVICE REQUIREMENTS TO MATURITY
(Principal Payments by Fiscal Year)



SECTION I

COMBINED STATEMENTS

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EXHIBIT "A"

COMBINED FUNDS
Comparative Balance Sheet
June 30

	Governmental Fund Types			
	State General Fund	Federal Revenue Sharing Fund	Special Revenue Funds	Highway Funds
RECOGNIZED ASSETS				
*Equity in State Treasurer's Common Cash Fund	$ 161,613,403.98	$ 606,392.67	$ 146,503,612.79	$ 156,349,013.92
Cash in Agencies' Imprest Funds	320,960.00	---	323,745.00	2,000.00
Cash with Banks for Purchase of Investments	---	---	---	<1,999,999.25>
Cash with U.S. Treasurer	---	---	---	---
Inmate Patient and Client Trust Monies in State Agencies' Custody	---	---	---	---
Public Employees Retirement Fund Investments (Accrual Basis)	---	---	---	---
Investments Owned by Other Funds (Cost Basis)	---	---	385,705.00	151,595,126.76
Uninvested Cash with Fish and Game Commission	---	---	---	---
Investments with Fish and Game Commission	---	---	---	---
Ad Valorem Taxes Due from County Treasurers	---	---	---	---
Cash Held with Escrow Agent for Purchase of Santa Fe Building	---	---	---	---
Amount to be Provided for Revenue Bond Redemption	---	---	---	154,805,000.00
Amount to be Provided for Bond Defeasance Redemption	---	---	---	---
Amount to be Provided for Loan Redemption	---	---	12,000,000.00	---
TOTAL RECOGNIZED ASSETS	$ 161,934,363.98	$ 606,392.67	$ 159,213,062.79	$ 460,751,141.43
LIABILITIES, OTHER OBLIGATIONS AND BALANCES				
LIABILITIES				
Unredeemed Warrants	$ 24,218,296.08	$ 64,269.59	$ 24,925,313.29	$ 31,724,077.27
Due for Payroll Deductions, Taxes, Retirement, Etc.	---	---	---	---
Revenue Bonds Payable (See Section XII)	---	---	---	154,805,000.00
Defeased Bond Debt Payable (See Section XII)	---	---	---	---
Loan Payable (See Section XII)	---	---	12,000,000.00	---
Inmate, Patient and Client Trust Funds	---	---	---	---
Total Liabilities	24,218,296.08	64,269.59	36,925,313.29	186,529,077.27
OTHER OBLIGATIONS				
Unliquidated Encumbrances:				
Fiscal Year Ending June 30, 1985	15,930,407.77	46,315.46	34,244,665.05	222,794,900.69
Fiscal Year Ending June 30, 1984	874,966.86	108,675.75	3,333,510.39	101,719,374.93
Fiscal Year Ending June 30, 1983	115,796.39	120,782.82	1,355,661.37	9,437,098.48
Fiscal Year Ending June 30, 1982	44,939.00	6,613.16	853,537.34	3,283,850.79
Fiscal Year Ending June 30, 1981	14,918.95	7,198.00	73,340.00	5,023,563.33
Fiscal Year Ending June 30, 1980	3,744.17	2,082.30	0.00	4,085,143.24
Fiscal Year Ending June 30, 1979	0.00	0.00	316.52	474,459.00
Fiscal Year Ending June 30, 1978	0.00	0.00	197.69	197,243.62
Fiscal Year Ending June 30, 1977	0.00	335.00	548,876.64	362,150.12
Fiscal Year Ending June 30, 1976	0.00	0.00	71.00	0.00
Fiscal Year Ending June 30, 1975	0.00	0.00	---	0.00
Fiscal Year Ending June 30, 1974	929.00	1,917.32	---	157,599.19
Fiscal Year Ending June 30, 1973	3,621.00	---	---	486,995.28
Total Unliquidated Encumbrances	16,989,323.14	293,919.81	40,410,176.00	348,022,378.67
Unencumbered Balance of Appropriations Reappropriated	20,078,568.69	33,420.98	---	---
Total Other Obligations	37,067,891.83	327,340.79	40,410,176.00	348,022,378.67
FUND AND AVAILABLE BALANCES				
Unencumbered Cash Balance Available to Finance Appropriations	100,327,216.07	214,782.29	---	---
Unencumbered Cash Balance of Agency Funds	---	---	81,168,123.50	<223,397,442.02>
Accounts and Reports and Treasurer Reconciling Adjustments to be Processed in Future Period	---	---	---	---
Agencies' Imprest Funds	320,960.00	---	323,745.00	2,000.00
Cash in Banks for Purchase of Investments	---	---	---	<1,999,999.25>
Invested Balances of Public Employees Retirement Fund (Accrual Basis)	---	---	---	---
Invested Balances of Other Funds (Cost Basis)	---	---	385,705.00	151,595,126.76
Balances with Fish and Game Commission	---	---	---	---
Taxes Due from County Treasurers (Deferred Revenue)	---	---	---	---
Balance with Escrow Agent for Purchase of Santa Fe Building	---	---	---	---
Total Fund and Available Balances	100,648,176.07	214,782.29	81,877,573.50	<73,800,314.51>
TOTAL LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES	$ 161,934,363.98	$ 606,392.67	$ 159,213,062.79	$ 460,751,141.43
From Exhibit "A" of Section	II	III	IV	V

* Represents the following items:

Cash Items	$ 10,225.88
Cash in Transit (Includes FY 1985 Receipts Collected from June 30, 1985 through July 12, 1985)	49,575,386.94
Cash in Active Accounts	5,012,219.82
Invested in Repurchase Agreements	121,400,000.00
Invested in Time Deposits Open Accounts (Active Accounts)	80,000,000.00
Invested in Inactive Bank Accounts	429,076,000.00
Loan Receivable from Department of Administration for Purchase of 900 Jackson Street Property (Santa Fe Building)	11,245,000.00
State Printing Plant Construction Fund	3,856,900.00
Adult Care Homes Lawsuit Settlement Fund	12,000,000.00
Total	$712,175,732.64

DETAIL OF 1985						Totals (Memorandum Only)	
	Proprietary Fund Types		Fiduciary Fund Types				
Capital Projects Funds	Enterprise Funds	Intragovernmental Service Funds	Trust and Agency Funds	Clearing Refund and Suspense Funds	Payroll Clearing Funds	1985	1984
$ 15,571,799.78	$ 17,315,190.91	$ 27,024,426.50	$ 125,521,581.30	$ 37,345,322.65	$ 24,324,988.14	$ 712,175,732.64	$ 624,877,789.52
---	1,000.00	---	500.00	---	---	648,205.00	615,060.00
---	12,548.41	---	---	---	---	<1,987,450.84>	2,007,767.05
---	---	---	274,041,000.00	---	---	274,041,000.00	200,971,000.00
---	---	---	1,046,492.91	---	---	1,046,492.91	996,176.76
---	---	---	2,048,286,385.14	---	---	2,048,286,385.14	1,758,934,714.84
2,973,919.69	20,582,630.65	---	18,787,621.51	---	---	194,325,003.61	206,057,873.03
194,582.55	---	---	---	---	---	194,582.55	226,429.54
2,030,922.98	---	---	---	---	---	2,030,922.98	3,081,249.19
7,062,280.00	---	---	---	---	---	7,062,280.00	8,108,171.50
11,245,000.00	---	---	---	---	---	11,245,000.00	11,245,000.00
12,965,000.00	46,355,000.00	---	---	---	---	214,125,000.00	290,540,000.00
3,320,000.00	---	---	4,755,000.00	---	---	8,075,000.00	5,188,000.00
11,245,000.00	---	3,856,900.00	---	---	---	27,101,900.00	11,245,000.00
$ 66,608,505.00	$ 84,266,369.97	$ 30,881,326.50	$2,472,438,580.86	$ 37,345,322.65	$ 24,324,988.14	$3,498,370,053.99	$3,124,094,231.43
$ 566,232.34	$ 557,093.10	$ 3,775,110.96	$ 49,094,280.71	$ 19,735,322.14	$ 17,367,213.55	$ 172,027,209.03	$ 146,126,223.75
---	---	---	---	---	6,957,774.59	6,957,774.59	10,054,824.01
12,965,000.00	46,355,000.00	---	---	---	---	214,125,000.00	290,540,000.00
3,320,000.00	---	---	4,755,000.00	---	---	8,075,000.00	5,188,000.00
11,245,000.00	---	3,856,900.00	---	---	---	27,101,900.00	11,245,000.00
---	---	---	1,046,492.91	---	---	1,046,492.91	996,176.76
28,096,232.34	46,912,093.10	7,632,010.96	54,895,773.62	19,735,322.14	24,324,988.14	429,333,376.53	464,150,224.52
4,758,454.05	1,262,074.29	4,940,380.87	682,511.18	47,295.69	---	284,707,005.05	---
474,872.88	19,053.90	69,514.24	28,323.41	25,000.00	---	106,653,292.36	344,106,050.24
26,970.92	0.00	5,702.30	16,281.47	---	---	11,078,293.75	43,586,393.21
14,476.51	4,700.00	400.00	---	---	---	4,208,516.80	8,860,711.40
16,425.27	145.00	---	---	---	---	5,135,590.55	11,093,082.10
3,802.09	---	---	---	---	---	4,094,771.80	5,075,985.42
12,113.96	---	---	---	---	---	486,889.48	909,487.66
100.00	---	---	---	---	---	197,541.31	233,195.80
---	---	---	---	---	---	911,361.76	934,357.33
---	---	---	---	---	---	71.00	92,970.91
---	---	---	---	---	---	0.00	14,088.78
---	---	---	---	---	---	160,445.51	133,488.52
---	---	---	---	---	---	490,616.28	490,616.28
5,307,215.68	1,285,973.19	5,015,997.41	727,116.06	72,295.69	0.00	418,124,395.65	415,530,427.65
6,158,568.62	---	---	---	---	---	26,270,558.29	20,274,265.96
11,465,784.30	1,285,973.19	5,015,997.41	727,116.06	72,295.69	0.00	444,394,953.94	435,804,693.61
3,231,457.67	---	---	---	---	---	103,773,456.03	84,267,671.87
308,325.47	15,472,124.62	18,233,318.13	349,741,184.53	17,537,704.82	---	259,063,339.05	149,573,009.11
---	---	---	---	---	---	0.00	22,367.17
---	1,000.00	---	500.00	---	---	648,205.00	615,060.00
---	12,548.41	---	---	---	---	<1,987,450.84>	2,007,767.05
---	---	---	2,048,286,385.14	---	---	2,048,286,385.14	1,758,934,714.84
2,973,919.69	20,582,630.65	---	18,787,621.51	---	---	194,325,003.61	206,057,873.03
2,225,505.53	---	---	---	---	---	2,225,505.53	3,307,678.73
7,062,280.00	---	---	---	---	---	7,062,280.00	8,108,171.50
11,245,000.00	---	---	---	---	---	11,245,000.00	11,245,000.00
27,046,488.36	36,068,303.68	18,233,318.13	2,416,815,691.18	17,537,704.82	0.00	2,624,641,723.52	2,224,139,313.30
$ 66,608,505.00	$ 84,266,369.97	$ 30,881,326.50	$2,472,438,580.86	$ 37,345,322.65	$ 24,324,988.14	$3,498,370,053.99	$3,124,094,231.43
VI	VII	VIII	IX	X	XI		

EXHIBIT "B"

COMBINED FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1984, to June 30, 1985

	Governmental Fund Types			
	State General Fund	Federal Revenue Sharing Fund	Special Revenue Funds	Highway Funds
Amounts Available For Expenditure:				
Unencumbered Cash Balance at July 1, 1984	$ 95,592,082.06	$ 1,442,533.97	$ 63,462,527.63	$ <220,546,880.79>
Encumbrances Outstanding at July 1, 1984	15,678,044.62	1,661,904.10	37,049,817.40	348,960,799.33
Subtotal	111,270,126.68	3,104,438.07	100,512,345.03	128,413,918.54
Revenue Fiscal Year 1985	1,658,451,274.79	108,692.21	928,512,584.68	450,064,729.64
TOTAL AVAILABLE	1,769,721,401.47	3,213,130.28	1,029,024,929.71	578,478,648.18
Amounts Expended and Encumbered:				
Expenditures Fiscal Year 1985	1,632,326,293.57	2,671,007.20	907,446,630.21	453,853,711.53
Encumbrances Outstanding at June 30, 1985				
Firm Obligations	16,989,323.14	293,919.81	17,047,645.42	9,363,068.13
Contingent Obligations	---	---	23,362,530.58	338,659,310.54
TOTAL EXPENDED AND ENCUMBERED	1,649,315,616.71	2,964,927.01	947,856,806.21	801,876,090.20
UNENCUMBERED CASH BALANCE AT JUNE 30, 1985 (Note 1)	$ 120,405,784.76(a)	$ 248,203.27(a)	$ 81,168,123.50	$ <223,397,442.02>
From Exhibit "B" of Section	II	III	IV	V

(a) This amount does not take into consideration the amount of reappropriated balances of appropriations at June 30, 1985, as follows:

State General Fund		$ 20,078,568.69
Federal Revenue Sharing Fund		33,420.98
Capital Projects Funds:		
Kansas Educational Building Fund	$ 2,696,869.56	
State Institutions Building Fund	3,461,699.06	
Correctional Institutions Building Fund	0.00	6,158,568.62
Total		$ 26,270,558.29

Note 1 -- This represents the unencumbered cash balance in the State Treasury and does not include Investments, Cash with Banks for Purchase of Investments, nor Agencies' Imprest Funds. The amounts for these items are shown in Exhibit A, Combined Funds Comparative Balance Sheet.

	Proprietary Fund Types		Fiduciary Fund Types			
Capital Projects Funds	Enterprise Funds	Intragovernmental Service Funds	Trust and Agency Funds	Clearing Refund and Suspense Funds	Payroll Clearing Funds	Total 1985
$ 7,467,607.24	$ 14,649,626.87	$ 13,995,562.35	$ 262,022,349.28	$ 16,029,538.33	$ 10,054,824.01	$ 264,169,770.95
5,916,443.41	1,137,812.31	4,601,625.71	477,314.44	46,666.33	0.00	415,530,427.65
13,384,050.65	15,787,439.18	18,597,188.06	262,499,663.72	16,076,204.66	10,054,824.01	679,700,198.60
28,414,580.41	95,221,169.90	83,627,865.53	1,845,681,815.59	357,256,111.89	381,151,827.39	5,828,490,652.03
41,798,631.06	111,008,609.08	102,225,053.59	2,108,181,479.31	373,332,316.55	391,206,651.40	6,508,190,850.63
26,793,063.62	94,250,511.27	78,975,738.05	1,757,713,178.72	355,722,316.04	384,248,876.81	5,694,001,327.02
3,703,079.45	1,255,983.89	3,725,007.28	566,685.88	2,863.84	---	52,947,576.84
1,604,136.23	29,989.30	1,290,990.13	160,430.18	69,431.85	---	365,176,818.81
32,100,279.30	95,536,484.46	83,991,735.46	1,758,440,294.78	355,794,611.73	384,248,876.81	6,112,125,722.67
$ 9,698,351.76(a)	$ 15,472,124.62	$ 18,233,318.13	$ 349,741,184.53	$ 17,537,704.82	$ 6,957,774.59	$ 396,065,127.96(a)
VI	VII	VIII	IX	X	XI	

EXHIBIT "C"

COMBINED FUNDS
Comparative Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	Governmental Fund Types				
	State General Fund	Federal Revenue Sharing Fund	Special Revenue Funds	Highway Funds	Capital Projects Funds
OPERATING REVENUE -					
Taxes	$1,604,939,358.78	$ 0.00	$ 2,747,526.46	$218,886,578.91	$ 19,662,088.33
Agency Earnings	13,042,164.31	0.00	234,886,210.18	3,797,372.40	1,483,221.06
Revenue From the Use of Money and Property	51,291,673.59	108,692.21	5,641,546.54	18,142,484.89	1,279,624.44
Gifts, Donations and Grants	0.00	0.00	536,411,935.71	191,334,809.32	67,706.00
Other Operating Revenue	17,589,364.01	0.00	2,620,951.00	13,745.92	0.00
GROSS OPERATING REVENUE	1,686,862,560.69	108,692.21	782,308,169.89	432,174,991.44	22,492,639.83
OPERATING EXPENDITURES					
Salaries and Wages	495,654,461.37	<7,256.05>	292,304,930.04	74,541,382.66	136,343.98
Contractual Services	107,127,762.93	237,160.00	101,501,413.91	16,475,745.32	3,135,157.51
Commodities	24,585,616.47	13,673.79	40,379,862.14	23,709,393.76	228,624.30
Capital Outlay	19,675,874.17	1,427,429.46	24,617,798.43	269,012,110.26	16,884,045.28
Grants, Claims, Shared Revenue and Debt Service	839,279,705.09	1,000,000.00	434,459,135.12	71,408,256.70	1,129,552.19
GROSS OPERATING EXPENDITURES	1,486,323,420.03	2,671,007.20	893,263,139.64	455,146,888.70	21,513,723.26
Excess of Operating Revenue Over Operating Expenditures	200,539,140.66				978,916.57
Excess of Operating Expenditures Over Operating Revenue		2,562,314.99	110,954,969.75	22,971,897.26	
GROSS NON-OPERATING REVENUE	<28,411,285.90>	0.00	146,204,414.79	17,889,738.20	5,921,940.58
GROSS NON-OPERATING EXPENDITURES	146,002,873.54	0.00	14,183,490.57	<1,293,177.17>	5,279,340.36
Excess of Non-Operating Revenue Over Non-Operating Expenditures			132,020,924.22	19,182,915.37	642,600.22
Excess of Non-Operating Expenditures Over Non-Operating Revenue	174,414,159.44				
EXCESS OF REVENUE OVER EXPENDITURES	$ 26,124,981.22		$ 21,065,954.47		$ 1,621,516.79
EXCESS OF EXPENDITURES OVER REVENUE		$ 2,562,314.99		$ 3,788,981.89	
From Exhibit "C" of Section	II	III	IV	V	VI

DETAIL OF 1985					Totals (Memorandum Only)	
Proprietary Fund Types		Fudiciary Fund Types				
Enterprise Funds	Intragovernmental Service Funds	Trust and Agency Funds	Clearing Refund and Suspense Funds	Payroll Clearing Funds	1985	1984
$ 0.00	$ 203,868.20	$ 331,216,332.70	$ 200,659,501.77	$ 0.00	$2,378,315,255.15	$2,222,373,818.17
16,840,836.01	71,554,638.95	158,142.22	178,422.19	0.00	341,941,007.32	313,757,509.02
23,816,554.70	5,547,345.46	255,632,715.93	2,022,687.62	0.00	363,483,325.38	297,739,557.58
120,111.67	0.00	13,956,295.21	2,158.66	0.00	741,893,016.57	671,244,750.02
301,224.93	164,162.40	23,365,372.90	1,117,120.22	0.00	45,171,941.38	35,804,638.46
41,078,727.31	77,470,015.01	624,328,858.96	203,979,890.46	0.00	3,870,804,545.80	3,540,920,273.25
16,759,842.61	21,060,958.26	2,123,975.01	338,830.87	0.00	902,913,468.75	823,869,647.17
10,069,653.25	23,307,498.29	15,068,873.74	2,532,414.66	0.00	279,455,679.61	258,625,358.02
6,048,594.60	21,634,913.87	112,606.14	12,524.99	0.00	116,725,810.06	109,922,822.01
970,090.61	12,963,963.65	149,445.84	8,629.51	0.00	345,709,387.21	247,426,336.35
2,846,425.00	6,745.07	511,471,384.62	701,230.52	0.00	1,862,302,434.31	1,761,005,792.86
36,694,606.07	78,974,079.14	528,926,285.35	3,593,630.55	0.00	3,507,106,779.94	3,200,849,956.41
4,384,121.24		95,402,573.61	200,386,259.91		363,697,765.86	340,070,316.84
	1,504,064.13					
54,142,442.59	6,157,850.52	1,221,352,956.63	153,276,221.43	381,151,827.39	1,957,686,106.23	1,758,541,151.94
57,555,905.20	1,658.91	1,228,786,893.37	352,128,685.49	384,248,876.81	2,186,894,547.08	1,930,004,550.43
	6,156,191.61					
3,413,462.61		7,433,936.74	198,852,464.06	3,097,049.42	229,208,440.85	171,463,398.49
$ 970,658.63	$ 4,652,127.48	$ 87,968,636.87	$ 1,533,795.85		$ 134,489,325.01	168,606,918.35
				$ 3,097,049.42		
VII	VIII	IX	X	XI		

SCHEDULE "C-I"

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1985	1984
OPERATING REVENUE		
TAXES		
Property Taxes (Ad Valorem):		
Real Estate and Other Property	$ 17,284,946.68	$ 16,432,766.55
Motor Vehicles	2,377,141.65	1,869,422.99
Intangible	8,648.93	2.36
Motor Carrier (Rolling Stock)	6,673,561.89	5,913,580.82
Total Property Taxes (Ad Valorem)	26,344,299.15	24,215,772.72
Income and Inheritance Taxes:		
Corporation Income Tax Return Payments	78,349,116.50	71,696,874.31
Corporation Estimated Tax Payments	106,327,907.40	100,045,717.50
Individual Income Tax Return Payments	109,239,796.13	110,986,571.82
Employer's Withholding Tax Remittances	531,542,290.02	489,992,613.54
Individual Estimated Tax	105,698,173.06	89,234,417.59
Inheritance Tax	30,517,184.36	30,632,021.23
Privilege Tax on Net Income of Certain Financial Institutions	17,478,710.48	15,145,454.73
Domestic Insurance Company Income Tax	233,813.07	592,054.88
Total Income and Inheritance Taxes	979,386,991.02	908,325,725.60
Sales, Use, Ownership and Other Excise Taxes:		
State Sales Tax	480,832,578.54	460,517,864.47
State Consumer's Compensating Tax	30,324,723.00	28,551,892.57
State Retailer's Compensating Tax	38,461,982.03	32,067,844.27
Local Sales Tax	133,519,329.57	109,408,014.73
Local Compensating Use Tax	3,247,139.25	2,376,296.98
Cigarette Tax	44,158,680.59	45,161,065.35
Motor Fuel Tax		
Gasoline Tax Collections	111,936,921.21	113,227,979.47
Special Fuels Collections	26,952,251.93	25,020,413.51
Liquefied Petroleum Collections	754,952.27	829,384.67
Gasahol Tax Collections	15,976,804.55	10,177,497.47
Cereal Malt Beverage	5,107,444.87	5,157,370.26
Liquor Enforcement	17,009,728.15	15,937,603.99
Alcoholic Liquor		
Liquor Gallonage Tax	12,232,513.80	12,199,972.20
Liquor Private Club Tax	8,833,289.82	8,803,232.50
Motor Vehicle Registrations	70,265,151.08	67,539,127.59
Tobacco Products Tax	1,252,852.92	1,173,150.98
Corporation Franchise Tax	8,180,427.36	7,747,191.41
Wheat	1,520,354.17	1,762,985.02
Motor Boat Registrations	306,118.00	351,141.00
Motor Vehicle Dealer's Tax	40,217.50	39,372.20
Severance Tax on Coal	426,790.08	306,397.10
Severance Tax on Salt	85,678.90	99,172.63
Severance Tax on Oil	66,508,327.32	70,762,537.35
Severance Tax on Gas	41,929,542.91	42,925,874.24
Total Sales, Use, Ownership and Other Excise Taxes	1,119,863,799.82	1,062,143,381.96
Gross Receipts Taxes:		
Car Companies and Owners	948,757.74	996,221.83
Express Companies	0.00	0.00
Insurance Companies		
Insurance Premiums (Foreign)	58,360,424.00(a)	36,247,317.70
Insurance Premiums (Firemen's Relief)	3,039,295.38(a)	2,259,396.65
Insurance Premiums (State Fire Marshal)	2,264,837.57(a)	1,422,105.18
Insurance Premiums (Domestic)	7,647,471.81(a)	5,061,008.82
Insurance Premiums (Retaliatory)	2,507,537.72(a)	1,857,755.24
Bingo Tax	812,382.36	818,111.92
Transient Guest Tax	3,698,797.28	3,372,144.04
Musical and Dramatical Compositions Tax	9,871.89	6,856.31
Other Gross Receipts Taxes	0.00	0.00
Total Gross Receipts Taxes	79,289,375.75	52,040,917.69
Payroll Taxes:		
Employment Security Contributions	173,430,789.41	175,648,020.20
TOTAL TAXES	2,378,315,255.15	2,222,373,818.17
AGENCY EARNINGS		
Service Charges:		
Charges for Inspections, Supervisions, Examinations and Audits	13,624,080.69	11,720,966.12
Charges for Technical and Skilled Services Other than Inspectional	18,702,102.97	16,322,464.11
Charges for Services in Connection with Corporation Insurance and Other Organizations	1,057,613.45	1,216,162.53
Charges for Clerical Services, Issuance of Certificates and Copies in Agency Offices	3,425,348.98	3,817,249.30
Charges for Education and Libraries	90,897,189.72	84,218,204.15
Charges for Care and Hospitalization of Persons	79,837,230.12	76,608,105.97
Charges for Admissions	2,090,029.39	1,853,726.22
Capitol Area and KANS-A-N Telephone System Charges	9,250,628.05	8,250,713.25
Other Service Charges		
Collection Assistance Fee	170,266.27	90,102.05
Bond Registration Fees and Commissions	355,413.82	41,256.67
Other Miscellaneous Services Charges	22,681,743.94	16,672,669.81
Total Service Charges	242,091,647.40	220,811,620.18

(a) 1985 House Bill No. 2070 requires estimated taxes to be paid on or before June 15 and December 15 of each year commencing in 1985.

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

SCHEDULE "C-I"-Continued

	1985	1984
OPERATING REVENUE (Continued)		
AGENCY EARNINGS (Concluded)		
Licenses, Permits and Registrations:		
Occupational Licenses, Permits and Registrations (Business)		
To Render Personal Services	$ 3,265,574.99	$ 3,062,642.14
To Engage in Business	6,251,008.46	5,994,952.43
Motor Carrier Businesses	4,541,598.88	3,923,127.00
Special Vehicle Permits	329,388.20	322,806.25
Operate Vehicle Inspection Station (Permits)	0.00	23,265.75
Bingo License Application and Registration Fees	18,075.00	18,225.00
Other Occupational Licenses, Permits and Registrations (Business)	487,484.51	574,808.67
Nonoccupational Licenses, Permits and Registrations (Nonbusiness)		
To Hunt, Fish or Trap	7,753,753.01	7,248,574.75
To Operate Motor Vehicle	4,559,024.67	4,406,112.83
Motor Vehicle Inspection Certificates	0.00	132,680.00
*Fish Hatchery Fees	931,224.00	884,206.00
Other Nonoccupational Licenses, Permits & Registrations (Nonbusiness)	1,305,908.51	1,213,300.11
Total Licenses, Permits and Registrations	29,443,040.23	27,804,700.93
Sale of Commodities:		
Manufactured Products (Including Printing)	10,724,207.06	9,271,057.85
State Printed Matter and Publications	2,531,556.04	2,053,378.23
Farm, Garden and Orchard Crops, Dairy Products, Processed or Produced	2,056,953.74	2,385,423.77
Livestock and Poultry	2,456,976.50	2,941,862.25
Salvage, Scrap, Obsolete and Condemned Material	127,817.55	128,471.81
Usable Condemned Equipment	961,813.63	1,109,520.56
Sales of Meals and Processed Foods	7,330,638.75	6,886,433.29
Other Sundry Articles and Commodities	4,883,500.11	5,206,260.06
Total Sales of Commodities	31,073,463.38	29,982,407.82
Grain Marketing Assessments:		
Corn Marketing Assessment	245,896.03	222,805.92
Grain Sorghum Marketing Assessment	480,303.69	326,673.29
Soybean Marketing Assessment	228,482.16	276,869.85
Total Grain Marketing Assessments	954,681.88	826,349.06
Inter-Departmental Sales Through College and University Clearing Accounts	38,378,174.43	34,332,431.03
TOTAL AGENCY EARNINGS	341,941,007.32	313,757,509.02
REVENUE FROM THE USE OF MONEY AND PROPERTY		
Investment Income-Kansas Public Employees Retirement System:		
Interest and Dividends from KPERS Investment	180,650,583.58	164,109,231.17
Amortization of KPERS Bond Premiums	<342,574.04>	<535,519.94>
Amortization of KPERS Bond Discounts	4,759,534.17	5,348,474.67
Gain or Loss on KPERS Investments Sold	57,116,009.46	13,388,937.28
Amortization of KPERS Deferred Gain on Bonds	0.00	0.00
Amortization of KPERS Deferred Loss on Bonds	0.00	0.00
Total Investment Income - Kansas Public Employees Retirement System	242,183,553.17	182,311,123.18
Investment Income - Other State Agencies:		
Interest on State Treasury Deposits	54,074,417.21	47,101,419.47
Interest on State Treasury Investments	7,132,290.28	7,451,578.58
Interest on State Agency Investments	22,928,934.71	27,007,240.51
Gain or Loss on Investments Sold	10,753.58	29,804.72
Other Interest, Dividends, Premiums and Discounts	829,895.86	720,219.82
Total Investment Income - Other State Agencies	84,976,291.64	82,310,263.10
Rents and Royalties:		
Unimproved Land	237,955.11	215,652.53
Real Estate and Buildings	132,273.09	150,159.54
Halls and Rooms in State Buildings	30,965,236.16	28,323,522.75
Oil, Gas, Mineral and Sand Royalties	1,575,508.53	1,363,552.27
Sale of Rights to Manuscripts	82.93	0.00
Sale of Permission to Quote Copyrighted Material	7,604.57	962.87
Other Rents and Royalties	3,404,820.18	3,064,321.34
Total Rents and Royalties	36,323,480.57	33,118,171.30
TOTAL REVENUE FROM THE USE OF MONEY AND PROPERTY	363,483,325.38	297,739,557.58

SCHEDULE "C-I"-Continued

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1985	1984
OPERATING REVENUE (Continued)		
GIFTS, DONATIONS AND GRANTS		
Federal Grants:		
Highways and Bridges	$ 189,311,063.16	$ 153,224,203.95
Public Health	34,399,776.46	31,635,460.44
Assistance and Relief	0.00	239,239,391.12
*Social and Rehabilitation Services Federal Formula Grants Group A	186,768,205.00	---
*Social and Rehabilitation Services Federal Formula Grants Group B	19,769,610.98	---
*Social and Rehabilitation Services Federal Block Grants	51,895,037.34	---
Employment Security Administration	23,688,000.00	24,115,000.00
Education and Research	149,091,959.87	137,371,159.60
Other Federal Grants	60,648,377.44	55,542,121.30
Total Federal Grants	715,572,030.25	641,127,336.41
All Other Grants, Gifts, Donations and Contributions	26,320,986.32	30,117,413.61
TOTAL GIFTS, DONATIONS AND GRANTS	741,893,016.57	671,244,750.02
OTHER OPERATING REVENUE		
Workmens' Compensation Fund Assessments	7,850,887.88	7,311,025.79
Workmens' Compensation Fund - Non-Dependent Deaths	148,000.00	262,050.00
Workers' Compensation Division Assessments	1,180,059.48	1,238,510.99
Health Care Premium Surcharge	15,241,868.74	5,844,751.82
Health Care Provider Insurance Availability Plan Profits	0.00	0.00
Court Reporters' Retirement Fees	0.00	130.50
Crime Victim Reparations Deductions from Docket Fees	223,757.92	259,898.39
District Court Clerk's Fees	8,580,625.36	7,996,390.51
Law Enforcement Training Center Deductions from Docket Fees	666,386.31	772,241.21
Fines, Penalties, Forfeitures - District Courts	7,069,590.71	7,707,071.23
Investment Income on District Court Accounts	418,471.02	327,867.95
Alcohol and Drug Safety Action Program Assessments	13,367.85	6,443.37
Other Fines, Penalties and Forfeitures	685,770.28	660,733.25
Unclaimed Property Receipts	1,236,657.84	1,427,994.75
Other Operating Revenue		
Outlawed Warrants	547,419.92	693,488.88
Bad Debts Recovered	139,664.96	47,447.78
Other Miscellaneous Revenue	1,169,413.07	1,248,592.04
TOTAL OTHER OPERATING REVENUE	45,171,941.38	35,804,638.46
GROSS OPERATING REVENUE	3,870,804,545.80	3,540,920,273.25
NON-OPERATING REVENUE		
BORROWINGS:		
Revenue Bond Proceeds	0.00	0.00
Accrued Interest on Revenue Bonds Issued	574,271.03	0.00
Other Borrowings	15,856,900.00(a)	40,264.24
TOTAL BORROWINGS	16,431,171.03	40,264.24
RECEIPTS FROM THE CONVERSION OF ASSETS:		
Kansas Public Employees Retirement System:		
KPERS Receivables	18,859,364.31	<36,571,167.65>
Sale of KPERS Securities (Cost)	10,622,763,947.98	17,963,419,191.04
Sale of Bonds by KPERS (Face)	1,231,500,036.24	1,622,295,625.63
Small Business Administration Loan Redemptions by KPERS	470,027.36	1,483,466.43
Mortgages Sold or Matured by KPERS	8,042,666.13	11,212,462.61
KPERS Investment Clearing	<11,881,636,042.02>	<19,561,839,578.06>
Total Kansas Public Employees Retirement System	0.00	0.00
Other State Agencies:		
Sale of Land and Buildings	108,770.53	2,595,758.15
Insurance Reimbursements	346,992.74	395,651.44
Investments (Book Value)	39,307,418.87	36,589,055.44
Other Asset Conversions	51,083.11	55,408.10
Total Other State Agencies	39,814,265.25	39,635,873.13
TOTAL RECEIPTS FROM THE CONVERSION OF ASSETS	39,814,265.25	39,635,873.13
REIMBURSEMENTS AND REFUNDS:		
Recovery of Current Fiscal Year Expenditures	28,968,237.34	23,829,551.99
Recovery of TIAA-CREF Remittances	37,008.95	51,591.68
AFDC Child Support Collections	9,804,366.09	9,243,136.59
Non-AFDC Child Support Collections	21,896.64	38,818.07
General Medical Recoveries	1,253,607.70	939,540.53
Medical Audit Recoveries	177,777.86	21,893.72
*Non-Welfare Child Support Collections	726,360.34	---
Refunds of Advances		
Refunds of Advances for Petty Cash Funds	0.00	311.00
Refunds of Advances for Imprest Funds	3,000.00	3,000.00
Refunds of Advances for Independent Parcel Delivery Service	0.00	0.00
Other Refunds of Advances	102,505,092.40	87,410,769.34
Accrued Interest on Investments Purchased	8,453.99	5,940.93
Reimbursements and Refunds (Other than Sales) from Other State Agencies	31,799,233.51	30,503,031.84
Recovery of Accrued Interest Purchased on KPERS Investments	<18,638,890.85>	<18,749,511.34>
Other Reimbursements and Refunds	4,586,402.80	1,697,129.79
TOTAL REIMBURSEMENTS AND REFUNDS	161,252,546.77	134,995,204.14

* New revenue classification for fiscal year 1985.

(a) Primarily represents a deposit into the Adult Care Homes Lawsuit Settlement Fund for payment of the class action suit regarding the Department of Social and Rehabilitation Services and nursing homes.

SCHEDULE "C-I"-Concluded

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1985	1984
NON-OPERATING REVENUE (Concluded)		
PENSION ASSESSMENTS AND O.A.S.D.H.I.	$ 364,738,138.67	$ 329,944,166.11
TRUSTS	272,834,915.17	228,103,160.71
TRANSFERS:		
Revenue Transfers	365,274,962.57	237,347,407.62
Payroll Consolidating Transfers In	322,867,990.67	324,095,229.72
Payroll Transfers	381,151,827.39	433,518,803.34
TOTAL TRANSFERS	1,069,294,780.63	994,961,440.68
SUSPENSE	13,442,280.45	14,267,217.21
OTHER NON-REVENUE RECEIPTS		
Recovery of Prior Fiscal Year Expenditures	4,101,415.09	1,842,008.43
*Defeased Bond Payments Transfer from Trustee	548,410.37	---
Other Non-revenue Receipts	15,228,182.80	14,751,817.29
TOTAL OTHER NON-REVENUE RECEIPTS	19,878,008.26	16,593,825.72
GROSS NON-OPERATING REVENUE	1,957,686,106.23	1,758,541,151.94
TOTAL GROSS REVENUE	$5,828,490,652.03	$5,299,461,425.19

* New revenue classification for fiscal year 1985.

SCHEDULE "C-II"

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1985	1984
OPERATING EXPENDITURES		
SALARIES AND WAGES		
Classified Employees	$ 459,872,737.10	$ 417,653,585.66
Unclassified Employees	279,040,751.69	253,568,379.23
Student and Working Employees	33,670,727.85	31,704,408.07
Patient Employees	615,125.69	434,772.17
Special Payments:		
Foster Grandparents and Senior Companions Pay	107,311.20	110,227.50
Kansas National Guard Service Pay	11,479.20	28,518.07
Kansas National Guard Military Allowances	0.00	0.00
Legislators' Compensation	915,125.59	1,077,912.03
Legislative Allowances	589,526.46	396,959.57
Pensions and Retirement Salaries and Wages:		
Classified Pensions and Retirement and Salaries and Wages	2,037.04	2,051.61
Unclassified Pensions and Retirement Salaries and Wages	30,605.56	38,081.81
Other Employee Compensation:		
Work Improvement Suggestion Awards	447.00	50.00
Salary Advance	1,322.85	163.84
State Pension Fund Contributions:		
Public Employees Retirement System Contributions	19,533,622.04	17,937,722.27
Teachers Retirement Contributions KPERS	47,322.59	46,070.49
Educational Institutions Employees Retirement System Contributions	8,655,523.14	7,970,110.63
Educational Institutions Public Employees Retirement System Contributions (Prior Service Credits)	1,204,425.82	1,112,765.18
Educational Institutions TIAA-CREF Employees Group Life and Disability Insurance Contributions	1,153,691.33	950,195.14
Judges Retirement Fund Contributions	809,163.38	754,605.14
Correctional Officers Retirement Contributions	1,600,082.07	1,504,630.18
Police and Firemen's Retirement System Contributions - Highway Patrol	1,998,046.54	1,687,084.04
Police and Firemen's Retirement System Contributions - KBI	281,822.19	224,764.31
Other Employer Payroll Contributions:		
Federal O.A.S.D.H.I. Contributions	49,442,313.75	44,037,828.24
Federal Employees Group Health and Life Insurance	541,769.45	520,363.33
Federal Employees Civil Service Retirement Contributions	966,455.81	913,017.61
Group Health and Hospitalization Insurance	34,870,292.14	33,822,259.68
State Workers' Compensation Contributions	3,063,582.87	2,786,903.80
State Unemployment Compensation Tax	3,888,158.40	4,586,217.57
TOTAL SALARIES AND WAGES	902,913,468.75	823,869,647.17
CONTRACTUAL SERVICES		
Communications:		
Postage	7,720,806.12	7,859,745.43
Telephone Service, Local Vendor	8,426,718.43	8,127,253.22
Telephone, Long Distance (Non-KANS-A-N) and Telegram, Paid to Vendor	332,949.06	291,858.47
Private Line Voice/Data Transmission/Communication Equipment and Services (Commercial Vendors)	6,995,691.62	6,519,720.45
Intergovernmental Voice/Data Service, Local, Paid to State Agencies	3,547,197.47	3,199,672.19
Intergovernmental Postage Payments	3,431,004.84	3,158,845.87
Intergovernmental Telephone & Telegraph, Commercial Long Distance-State	134,573.55	94,823.08
Intergovernmental Telephone & Telegraph, (KANS-A-N), State	8,040,888.74	7,117,180.46
Other Communication	223,637.06	211,529.83
Freight and Express:		
Freight	401,309.35	293,322.49
Moving of Agency Offices	47,346.78	175,641.63
Employees' Personal Effects, In-State	79,919.14	67,599.11
Employees' Personal Effects, Out-of-State	72,631.52	80,665.06
Package Delivery Service	562,421.66	499,181.75
Other Freight and Express	25,017.78	23,071.01
Printing and Advertising:		
Printing and Binding (Payments to State Facilities Only)	6,018,272.83	5,718,876.90
Duplicating, Blue-Printing and Reproducing	2,568,638.18	2,280,346.47
Advertising (Classified and Legal)	1,059,268.97	959,115.01
Other Vendor Printing and Binding	1,125,192.91	960,710.60
Rent:		
Rent of Reprographic Equipment	2,208,663.38	1,828,722.98
Rent of Space in Buildings	7,793,501.94	7,131,510.85
Rent of Equipment	860,982.83	668,981.88
Rent of Land	259,174.51	236,659.27
Rental of Computer Systems Equipment	2,706,274.16	3,291,298.07
Rental of Information Processing Equipment	1,922,931.83	1,723,854.75
Rental of Computer or Information Processing Software	1,070,709.57	967,984.80
Intergovernmental Rent of Space in Buildings	8,656,297.84	7,520,881.68
Other Rent	472,516.47	506,898.14
Repairing and Servicing:		
Passenger Cars	695,638.61	673,684.06
Other Self-Propelled Equipment	933,346.06	856,267.26
Machinery & Equipment (Except Self-Propelled) & Furniture & Fixtures	5,263,677.43	5,033,062.50
Buildings and Grounds	9,418,921.16	8,064,506.37
Highways and Bridges	4,415,774.57	5,415,456.71
Repairing and Servicing Computer Systems Equipment	2,392,557.44	2,291,194.60
Information Processing, Microcomputer Systems and Data Communications Equipment	2,265,356.90	2,137,699.39
Computer Systems and Information Processing Equipment Software	385,285.32	269,361.51
Repairing and Servicing Not Otherwise Classified	566,709.23	353,362.01

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

SCHEDULE "C-II"-Continued

	1985	1984
OPERATING EXPENDITURES (Continued)		
CONTRACTUAL SERVICES (Concluded)		
Travel and Subsistence:		
Private Car Mileage	4,427,780.38	4,239,566.41
Hire of Passenger Cars, Airplanes and Buses	443,049.68	424,519.33
State Car Expense	707,309.14	680,423.27
Motor Pool Vehicle Rental Charges	3,637,583.27	3,377,094.42
Subsistence and Meals - IRS Reportable	1,028,619.82	1,079,102.09
Railroad, Airplane and Bus Fares (Including Pullman)	2,235,578.51	1,853,841.93
Subsistence (Including Lodging)	6,572,938.76	5,979,588.50
Non-Subsistence Items	1,264,369.99	1,010,661.97
Fees-Other Services:		
Recruitment Expenses (Out-of-State Applicants)	339,467.23	334,041.10
Honorariums	635,448.51	641,242.84
Data Processing Services	23,681,628.76	21,845,087.10
Recording Fees, Servicing Fees and Court Costs	112,248.62	118,185.49
Laboratory Fees	858,391.43	631,115.03
Tuition for Employees and Students	405,559.73	314,998.75
Boarding Home Payments (Care of Wards)	0.00	0.00
Maintenance and Tuition for Rehabilitation Clients	4,252,603.87	4,244,398.69
Other Fees	13,151,129.85	12,174,926.90
Fees-Professional Services:		
Architects and Engineers	7,279,271.25	5,252,246.85
Attorneys and Lawyers	4,691,720.65	5,139,019.90
Physicians and Medical Associations	1,610,874.91	1,242,495.49
Hospitals and Nursing Homes	2,006,227.77	1,871,575.03
Advertising Agencies	221,554.87	246,090.69
Veterinarians	379,575.44	394,041.88
Lecturers, Speakers and Entertainers	1,642,049.80	773,687.77
Accountants and Auditors	1,475,730.37	824,195.59
Other Professional Fees	23,215,650.39	19,452,802.04
Utilities:		
Electricity	25,374,031.94	24,975,636.96
Natural Gas	12,961,191.44	13,828,873.24
Steam	697,894.07	783,416.68
Water	1,685,977.98	1,521,609.54
Sewage Charges	898,748.48	862,486.19
Solid Waste Charges	306,507.70	299,949.81
Other Utilities	9,253.27	1,053.70
Other Contractual Services:		
Dues, Memberships and Subscriptions	4,636,301.98	4,065,371.93
Laundry, Dry Cleaning and Towel Service	637,860.93	593,811.47
Ward and Prisoner Incentive Earnings	530,150.31	442,601.45
Recreation and Entertainment	2,521,681.92	2,621,834.20
Rewards, Premiums, Bounties and Employee Awards (Non-Cash)	130,671.86	123,146.00
Surety Bond and Insurance Premiums	9,500,264.46	7,498,568.64
Official Hospitality	177,809.31	168,268.15
Other Contractual Services	10,009,165.70	10,083,235.14
TOTAL CONTRACTUAL SERVICES	279,455,679.61	258,625,358.02
COMMODITIES		
Clothing	1,771,612.90	1,549,480.65
Feed and Forage	1,548,278.03	2,123,399.95
Food for Human Consumption	12,823,550.27	12,476,473.39
Fuel (Other Than for Motor Vehicles)		
Coal and Coke	54.35	0.00
Fuel Oil, Diesel and Kerosene	268,240.19	430,675.38
Liquid Propane Gas and Butane	170,328.78	178,475.21
Other Fuel	222.26	319.83
Maintenance and Construction Materials, Supplies and Parts:		
Materials and Supplies for Buildings	6,471,750.45	5,209,932.10
Highway and Bridge Materials and Supplies	16,667,787.95	15,044,208.57
Computer System Parts Replacement and Repair	197,298.02	147,474.60
Other Equipment Parts, Materials and Supplies	3,522,709.06	3,647,927.81
Motor Vehicle Parts, Supplies and Accessories:		
Gasoline	5,296,865.02	5,919,690.71
Diesel Fuel	1,637,310.06	1,494,207.35
Gasohol	10,906.19	7,833.63
Liquefied Petroleum, Butane, Natural Gas	101,183.34	105,358.67
Aircraft Fuel	274,646.60	254,647.56
Motor Oil	184,419.50	167,589.25
Other Parts, Supplies, and Accessories	3,535,072.19	3,397,579.80
Professional and Scientific Supplies and Materials:		
Drugs and Pharmaceuticals	8,002,024.54	7,021,713.49
*Animal Drugs	213,016.78	---
Other Professional Scientific Supplies and Materials	23,189,983.20	21,994,085.39
Stationery and Office Supplies:		
Stationery and Office Supplies	7,563,923.07	6,779,302.94
Data Processing Supplies	2,275,918.81	2,031,163.93
*Telecommunications Termination Equipment	20,366.95	---
Research Supplies and Materials	1,665,346.49	1,449,065.71
Other Supplies, Materials and Parts:		
Agricultural Supplies(Other Than Feed and Forage)Material and Parts	1,710,552.51	1,694,831.93
Household, Laundry and Kitchen Supplies and Materials	5,695,934.15	4,847,822.19

* New expenditure classification for fiscal year 1985.

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

SCHEDULE "C-II"-Continued

	1985	1984
OPERATING EXPENDITURES (Continued)		
COMMODITIES (Concluded)		
Other Supplies, Materials and Parts (Concluded)		
Power Plant Supplies	$ 647,863.01	$ 675,768.14
Recreation Supplies and Materials	224,930.94	220,463.36
Small Tools	507,284.82	433,886.35
Motor Vehicle License Tags, Etc. (For Resale)	652,331.46	1,230,511.58
Supplies Used in Manufacturing and Printing (For Resale)	6,404,013.51	6,144,739.43
Commodities Purchased For Resale To Using Departments	2,540,020.24	2,460,146.44
Other Supplies, Materials and Parts	930,064.42	784,046.67
TOTAL COMMODITIES	116,725,810.06	109,922,822.01
CAPITAL OUTLAY		
Equipment, Machinery, Furniture and Fixtures:		
Agricultural Equipment and Machinery	627,191.10	724,922.88
Household, Laundry and Kitchen Equipment and Furniture	1,484,585.94	1,369,551.07
Office Furniture, Fixtures and Equipment	3,380,933.77	3,457,916.81
Professional and Scientific Equipment	10,784,572.36	9,443,671.29
Passenger Cars	2,657,381.46	3,309,308.33
Trucks and Other Self-Propelled Equipment	6,836,419.47	9,867,252.80
Road and Highway Machinery and Equipment	842,307.79	592,163.48
Shop and Plant Maintenance Equipment	825,990.06	856,458.62
Other Equipment, Machinery, Furniture and Fixtures	971,211.78	809,001.86
Livestock	1,265,519.19	1,292,139.08
Books and Library Material	4,129,579.16	4,192,995.75
Reprographic Equipment	476,069.31	532,740.20
Computer Systems:		
Microcomputer Systems and Support Equipment	4,470,865.81	3,574,553.68
Computer Systems Equipment	6,571,554.20	4,397,260.26
Information Processing Equipment	2,024,673.98	1,669,669.38
Computer Systems, Information Processing/Microcomputer Systems Software	1,436,589.19	784,635.89
Buildings and Improvements	30,903,078.82	25,690,560.26
Land and Interest in Land:		
Land and Interest in Land	5,797,573.24	9,597,142.03
Assessments for Improvements	1,439.68	1,589.71
Land Nonstructural Improvements	1,646,827.76	1,531,331.93
Highways and Bridges	255,677,319.57	161,940,533.84
Telecommunications/Data Facilities (State-Owned)		
Telecommunications Termination Equipment	302,292.78	53,832.55
Telecommunications Switching Equipment	195,621.18	60,424.81
Telecommunications Transmission Equipment	59,749.58	19,292.28
Radio (Portable) Equipment	281,631.20	259,148.43
Radio (Fixed) Equipment	135,806.94	128,653.90
Data Communications Equipment	127,713.68	76,611.96
Equipment Purchases for Non-State Use:		
Equipment Purchases for "AID" Contracts	81,792.07	13,143.52
Equipment Purchases for Rehabilitation Clients	86,948.57	146,415.30
Other Capital Outlay:		
Capital Outlay Items Purchased for Resale to Using Departments	1,626,147.57	1,033,414.45
TOTAL CAPITAL OUTLAY	345,709,387.21	247,426,336.35
GRANTS, CLAIMS AND SHARED REVENUE		
Federal Aid Payments:		
Federal Aid to Counties, Cities, Districts, Public Schools, and Other Local Units	94,539,120.00	91,070,682.51
Federal Aid to Qualified Non-State Organizations	42,576,799.16	39,629,948.01
Federal Aid to Other State Agencies	28,556,043.37	26,565,085.70
State Aid Payments:		
State Aid to Counties, Cities, Districts, Public Schools, and Other Local Units	697,183,712.39	632,114,660.84
Shared Revenue	125,310,291.26	121,634,897.57
School District Employees Retirement Contributions	40,682,778.44	37,523,542.29
Local City-County Sales and Compensating Use Tax	135,728,097.31	117,581,842.72
State Aid to Qualified Non-State Organizations	9,069,840.73	7,580,326.30
State Aid to Other State Agencies	199,797.86	257,536.49
Local City-County Transient Guest Tax Payments	3,591,188.95	3,251,665.16
Claims:		
Death Claims	4,518.96	13,470.96
Personal Injury Claims	17,762.29	11,485.52
Property Damage or Loss Claims	366,127.67	211,028.21
Workmen's Compensation Claims	8,852,159.65	12,154,612.92
Medical Malpractice Claims	10,556,703.97	5,797,062.43
Civil Rights Conciliation Claims	5,559.00	0.00
*Prompt Payment Act Interest Penalities	17.48	---
Other Claims	4,543,156.39	3,635,291.09
Employment Security Benefits	137,293,576.59	149,944,559.26
Retirement Annuities and Payments:		
*Public Employees Retirement System Benefits-Legislative Employees	10,420.00	---
Public Employees Retirement System Benefits-State Employees	20,960,936.56	17,798,867.50
Public Employees Retirement System Benefits-Non State Employees	11,764,644.39	10,397,293.46
Public Employees Retirement System School Retirement Benefits	9,407,874.07	9,221,116.77
Highway Patrol and KBI Retirement Benefits	6,202,284.84	5,453,687.48
Public Employees Retirement System-Police and Firemen Retirement Benefits-State Employees	1,725,951.31	1,516,540.33
Public Employees Retirement System-Police and Firemen Retirement Benefits-Non-State Employees	3,456,971.87	2,770,672.15

* New expenditure classification for fiscal year 1985.

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

SCHEDULE "C-II"-Continued

	1985	1984
OPERATING EXPENDITURES (Concluded)		
GRANTS, CLAIMS AND SHARED REVENUE (Concluded)		
Retirement Annuities and Payments (Concluded)		
Public Employees Retirement System-Teacher Retirement Benefits-State Employees	$ 316,215.53	$ 254,471.18
Public Employees Retirement System-Teacher Retirement Benefits-Non-State Employees	35,294,959.57	30,182,982.13
Public Employees Retirement System Judges and Court Reporters Benefits	815,005.32	717,496.72
State Special Grants:		
Direct State Welfare Assistance	192,814,678.93	197,980,675.38
Direct Federal Welfare Assistance	169,123,410.01	169,374,475.38
Hospital Residencies and Internships	1,417,542.80	1,050,426.60
Tuition Grants	4,008,403.00	3,960,626.00
Homestead Property Tax Relief Payments	8,488,562.05	8,397,059.63
Nutrition and Health Grants	8,105,437.51	7,076,325.21
Other State Special Grants	2,000.00	252,000.00
Scholarship Grants:		
Scholarships, Fellowships and Grants to Students (Taxable)	15,901.50	25,347.75
Trainee's Stipends-Sponsored Instructional Grants	1,037,373.75	1,558,102.90
Trainee's Travel Allowances-Sponsored Instructional Grants	10,000.37	10,311.99
Trainee's Enrollment Fees-Sponsored Instructional Grants	314,085.82	251,972.16
Trainee's Room and Board-Sponsored Instructional Grants	35,894.46	20,209.84
Scholarships, Fellowships and Grants to Students (Non-Taxable)	23,171,971.71	20,981,396.79
Off-Campus Work Study	268,863.75	50,434.66
Training, Travel and Subsistence Allowances-Federal:		
Employment Security Benefits	73,103.00	114,720.18
WIN Payments for Client Related Activities	47,696.80	113,919.80
Other Grants, Claims and Shared Revenue:		
Losses from Monetary Transactions	577.32	423.41
Agricultural Conservation Program Payments	1,394,300.42	1,181,134.46
Other Grants, Claims and Shared Revenue	12,802,735.30	4,464,471.62
TOTAL GRANTS, CLAIMS AND SHARED REVENUE	1,852,165,053.43	1,744,154,859.46
DEBT SERVICE		
Interest and Service Charges on Institutional or Departmental Debt	10,137,380.88	16,850,933.40
GROSS OPERATING EXPENDITURES	3,507,106,779.94	3,200,849,956.41
NON-OPERATING EXPENDITURES		
DEBT SERVICE		
Repayment of Principal on Institutional or Departmental Debt	8,172,015.13	13,856,359.76
NON-EXPENSE ITEMS		
Investments-Kansas Public Employees Retirement System:		
Securities Purchased by KPERS	10,795,521,914.76	18,200,090,307.23
KPERS Accumulated Depreciation	<93,436.66>	<637,158.92>
Bonds Purchased (Face) by KPERS	1,389,238,556.16	1,560,660,633.42
Premium on Bonds - KPERS	<3,730,931.77>	<12,493,905.07>
Discount on Bonds - KPERS	<3,576,440.00>	30,390,849.51
Deferred Gain on Bond Swaps - KPERS	0.00	0.00
Deferred Loss on Bond Swaps - KPERS	0.00	0.00
Small Business Administration Loan Purchases by KPERS	0.00	0.00
Mortgage Purchases by KPERS	12,018,403.54	16,898,044.50
Accrued Interest Purchased on KPERS Investments	<963,766.17>	163,745.37
KPERS Payables	<17,426,587.54>	<7,414,318.57>
KPERS Deferred Premiums on Written Call and Put Options	0.00	111,958.55
KPERS Investment Clearing	<12,170,987,712.32>	<19,787,770,156.02>
Total Investments-Kansas Public Employees Retirement System	0.00	0.00
Investments-Other State Agencies:		
Principal and Premiums	40,154,987.03	36,214,892.82
Accrued Interest Purchased	3,645.70	7,338.87
Total Investments-Other State Agencies	40,158,632.73	36,222,231.69
Refunds:		
Reimbursements	207,574,749.31	190,221,756.69
Food Sales Tax Refunds	1,312,062.44	1,335,808.27
Interest Income on Unclaimed Property Refunds	1,731.94	3,487.42
Dividend Income on Unclaimed Property Refunds	2,957.32	4,360.53
Royalty Income on Unclaimed Property Refunds	1,685.73	5,422.55
Return of Retirement Contributions	0.00	13,971,764.45
*Return of Non-Taxable Retirement Contributions	14,727,402.91	---
Interest Payments on Retirement Contributions	3,531,561.62	2,780,406.53
Return of School Savings Contributions	3,152.69	3,434.98
Return of Pension Savings to School Annuitants	797,269.11	518,235.41
*Return of Taxable Retirement Contributions	1,210,309.15	---
Return of Unexpended Federal Grants to Federal Agencies	376,854.91	399,723.10
Return of Federal Advances for Right-of-Way	0.00	0.00
Total Refunds	229,539,737.13	209,244,399.93
Transfers:		
Transfers by Disbursement (Inter/Intra Agency)	86,940,963.45	66,618,337.34
Payroll Consolidating Transfers Out	86,181,075.48	21,958,165.52
Advance Earned Income Credit	2,107.11	626.24
Transfers to Trustee for Defeased Bonds	16,204,560.42	1,837,318.75
Transfers from Payroll Clearing Fund	152,940,819.01	183,861,979.95
Demand Transfers of Revenue	144,789,429.04	139,685,493.78
Total Transfers	487,058,954.51	413,961,921.58

* New expenditure classification for fiscal year 1985.

SCHEDULE "C-II"-Concluded

COMBINED FUNDS
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1985	1984
NON-OPERATING EXPENDITURES (Concluded)		
NON-EXPENSE ITEMS (Concluded)		
Advances and Other Non-Expense Items:		
Advances	$ <17,606,665.88>	$ <65,407,897.50>
Investment Advances-Kansas Public Employees Retirement System	385,001,660.30	309,790,265.06
Advances for Petty Cash Funds	1,907.18	862.82
Advances for Imprest Funds	36,145.00	21,000.00
Advances for Independent Parcel Delivery Service	600.00	4,391.00
National Direct Student Loans	5,672,156.00	5,774,969.00
Health Professions Student Loans	541,016.00	559,078.00
Rural Medical Forgiveable Loans	431,149.00	427,691.00
Other Student Loans	0.00	0.00
Kansas Fiscal Agency Disbursements	267,214,349.69	227,855,652.18
Remittance of Retirement Annuity Premiums	26,348,421.02	23,420,408.90
Remittance of Health Insurance Premiums	56,238,783.01	53,679,756.51
Taxes Remitted	445,764,373.05	418,491,697.24
Depreciation Expense on KPERS Building Investments	93,436.66	637,158.92
Warrants Issued from Payroll Clearing Fund	231,308,057.80	262,846,474.41
Other Non-Expense Items	20,919,818.75	18,618,129.93
Total Advances and Other Non-Expense Items	1,421,965,207.58	1,256,719,637.47
GROSS NON-OPERATING EXPENDITURES	2,186,894,547.08	1,930,004,550.43
GROSS EXPENDITURES	$5,694,001,327.02	$5,130,854,506.84

SECTION II

STATE GENERAL FUND

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State General Fund

All revenues coming into the state treasury not specifically authorized by the constitution or by statute to be placed in a separate fund, and not given or paid over to the State Treasurer in trust for a particular purpose shall constitute the State General Fund. All legislative appropriations which do not designate a specific fund from which they are to be paid shall be considered to be proper charges against the State General Fund.

EXHIBIT "A"

STATE
GENERAL FUND
Comparative Balance Sheet
June 30

	1985	1984
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund	$161,613,403.98	$131,226,169.96
Cash in Agencies Imprest Funds	320,960.00	323,960.00
TOTAL RECOGNIZED ASSETS	$161,934,363.98	$131,550,129.96
LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 24,218,296.08	$ 19,955,491.50
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1985	15,930,407.77	---
Fiscal Year Ending June 30, 1984	874,966.86	14,939,368.75
Fiscal Year Ending June 30, 1983	115,796.39	504,155.17
Fiscal Year Ending June 30, 1982	44,939.00	127,580.20
Fiscal Year Ending June 30, 1981	14,918.95	33,893.00
Fiscal Year Ending June 30, 1980	3,744.17	68,399.34
Fiscal Year Ending June 30, 1979	0.00	0.00
Fiscal Year Ending June 30, 1978	0.00	0.00
Fiscal Year Ending June 30, 1977	0.00	98.16
Fiscal Year Ending June 30, 1976	0.00	0.00
Fiscal Year Ending June 30, 1975	0.00	0.00
Fiscal Year Ending June 30, 1974	929.00	929.00
Fiscal Year Ending June 30, 1973	3,621.00	3,621.00
Total Unliquidated Encumbrances	16,989,323.14	15,678,044.62
Unencumbered Balance of Appropriations Reappropriated	20,078,568.69	13,647,731.01
Total Other Obligations	37,067,891.83	29,325,775.63
AVAILABLE BALANCES		
Unencumbered Cash Balance Available to Finance Appropriations July 1, 1985 to June 30, 1986	100,327,216.07	
Accounts and Reports and Treasurer Reconciling Adjustments to be processed in future period	0.00	551.78
Unencumbered Cash Balance Available to Finance Appropriations July 1, 1984 to June 30, 1985		81,944,351.05
Agencies' Imprest Funds	320,960.00	323,960.00
Total Available Balances	100,648,176.07	82,268,862.83
TOTAL LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES	$161,934,363.98	$131,550,129.96

SCHEDULE "A-I"

STATE
GENERAL FUND
Comparison of Resources Available for Appropriations
For the Fiscal Years Ending June 30

	1985		1984	
Unecumbered Cash Balances Available for Appropriations at Beginning of Year	$ 81,944,351.05		$ 44,175,068.74	
Add Prior Fiscal Year's Appropriations Reappropriated	13,647,731.01		6,951,605.75	
Add Differences Between Prior Year's Encumbrances and Expenditures Charged to Those Encumbrances	856,815.12		914,913.52	
Adjusted Unecumbered Cash Balance at Beginning of Year		$ 96,448,897.18		$ 52,041,588.01
Difference Between Current Year Revenue and Current Year Charges				
Current Year Revenue	1,658,451,274.79		1,546,903,666.79	
Current Year Charges:				
Expenditures	1,487,536,864.53		1,358,822,638.56	
Demand Transfers	144,789,429.04		139,685,493.78	
Total Expenditures and Demand Transfers	1,632,326,293.57		1,498,508,132.34	
Less Expenditures Chargeable to Prior Years' Encumbrances	13,762,314.13		10,094,328.35	
Expenditures Chargeable to Current Year's Appropriations	1,618,563,979.44		1,488,413,803.99	
Add Unliquidated Encumbrances Chargeable to Current Year's Appropriations	15,930,407.77		14,939,368.75	
Current Year Charges Against Current Year Appropriations	1,634,494,387.21		1,503,353,172.74	
Excess of Current Year Revenue Over Current Year Expenditures		23,956,887.58		43,550,494.05
Unencumbered Cash Balance, June 30		120,405,784.76		95,592,082.06
Less Unencumbered Appropriations:				
Fiscal Year Appropriations	1,512,586,558.00		1,379,454,993.51	
Demand Transfers	144,789,429.04		139,685,493.78	
Reappropriations of Unencumbered Balance of Preceding Fiscal Year's Legislative Appropriations	13,647,731.01		6,951,605.75	
Subtotal	1,671,023,718.05		1,526,092,093.04	
Add Adjustments to Preceding Fiscal Year's Reappropriations	49,410.75		<38,685.88>	
Total Appropriations and Reappropriations (Adjusted) and Demand Transfers	1,671,073,128.80		1,526,053,407.16	
Add Difference Between Prior Years' Encumbrances and Expenditures Charged to Those Encumbrances	856,815.12		914,913.52	
Total	1,671,929,943.92		1,526,968,320.68	
Less Charges Against Current Appropriations	1,634,494,387.21		1,503,353,172.74	
Unencumbered Balance of Appropriations	37,435,556.71		23,615,147.94	
Less Appropriations Lapsed by Legislative Session	17,356,988.02		9,967,416.93	
Unencumbered Balance of Appropriations Reappropriated		20,078,568.69		13,647,731.01
Unencumbered Cash Balance Available to Finance Succeeding Fiscal Year Appropriations		$ 100,327,216.07		$ 81,944,351.05

EXHIBIT "B"

STATE
GENERAL FUND
Analysis of Change in Unencumbered Cash Balance
July 1, 1984, to June 30, 1985

AMOUNTS AVAILABLE FOR EXPENDITURES		
Unencumbered Cash Balance at July 1, 1984	$ 95,592,082.06	
Encumbrances Outstanding at July 1, 1984	15,678,044.62	
Subtotal	111,270,126.68	
Revenue Fiscal Year 1985	1,658,451,274.79	
TOTAL AVAILABLE		$1,769,721,401.47
AMOUNTS EXPENDED AND ENCUMBERED		
Expenditures Fiscal Year 1985	1,632,326,293.57	
Encumbrances Outstanding at June 30, 1985		
Firm Obligations	16,989,323.14	
Contingent Obligations	0.00	
TOTAL EXPENDED AND ENCUMBERED		1,649,315,616.71
UNENCUMBERED CASH BALANCE AT JUNE 30, 1985		$ 120,405,784.76*

* This amount does not take into consideration $20,078,568.69 of reappropriated balance of appropriations at June 30, 1985. This amount does not include the agencies' imprest funds held in local bank accounts in the amount of $320,960.00.

EXHIBIT "C"

STATE
GENERAL FUND
Comparative Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1985	1984
OPERATING REVENUE		
Taxes	$1,604,939,358.78	$1,495,492,672.09
Agency Earnings	13,042,164.31	11,077,903.65
Revenue From the Use of Money and Property	51,291,673.59	40,276,420.84
Gifts, Donations and Grants	0.00	0.00
Other Operating Revenue	17,589,364.01	17,783,346.90
GROSS OPERATING REVENUE	1,686,862,560.69	1,564,630,343.48
OPERATING EXPENDITURES		
Salaries and Wages	495,654,461.37	435,612,462.84
Contractual Services	107,127,762.93	98,147,858.70
Commodities	24,585,616.47	20,799,405.10
Capital Outlay	19,675,874.17	10,750,289.13
Grants, Claims, Shared Revenue and Debt Service	839,279,705.09	792,307,287.15
GROSS OPERATING EXPENDITURES	1,486,323,420.03	1,357,617,302.92
Excess of Operating Revenue Over Operating Expenditures	200,539,140.66	207,013,040.56
NON-OPERATING REVENUE		
Receipts from Conversion of Assets	0.00	3,995.80
Reimbursements and Refunds	2,825,254.88	370,166.63
Transfers	<31,289,771.72>	<18,130,486.95>
Other Non-Operating Receipts	53,230.94	29,647.83
GROSS NON-OPERATING REVENUE	<28,411,285.90>	<17,726,676.69>
NON-OPERATING EXPENDITURES		
Debt Service	0.00	0.00
Advances	635.00	27,291.64
Demand Transfers of Revenue	144,789,429.04	139,685,493.78
Transfers by Disbursements	781,660.50	750,353.00
Other Non-Operating Expenditures	431,149.00	427,691.00
GROSS NON-OPERATING EXPENDITURES	146,002,873.54	140,890,829.42
Excess of Non-Operating Expenditures Over Non-Operating Revenue	174,414,159.44	158,617,506.11
EXCESS OF REVENUE OVER EXPENDITURES	$ 26,124,981.22	48,395,534.45

SCHEDULE "C-I"

STATE
GENERAL FUND
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1985	1984
OPERATING REVENUE		
TAXES		
Property Taxes		
Intangible Tax	$ 8,648.93	$ 2.36
Motor Carrier (Rolling Stock)	6,642,890.63	5,831,825.66
Income and Inheritance Taxes		
Corporation Income Tax Return Payments	39,058,052.69	26,561,754.37
Corporation Estimated Tax Payments	102,899,245.63	94,431,290.45
Individual Income Tax Return Payments	6,370,473.44	31,609,154.74
Employer's Withholding Tax Remittances	502,384,636.28	457,149,342.84
Individual Estimated Tax	94,699,559.18	79,144,431.14
Inheritance Tax	29,831,970.90	30,071,066.00
Privilege Tax on Net Income of Certain Financial Institutions	13,909,654.27	11,193,021.30
Domestic Insurance Company Income Tax	217,174.41	585,594.83
Sales, Use, Ownership and Other Excise Taxes		
State Sales Tax	478,770,373.74	458,547,255.81
State Consumer's Compensating Tax	29,908,429.67	28,400,899.17
State Retailer's Compensating Tax	38,254,711.36	31,958,705.43
Cigarette Tax	43,634,159.78	44,669,244.81
Cereal Malt Beverage	5,076,458.52	5,125,340.11
Liquor Enforcement	17,009,728.15	15,937,603.99
Liquor Gallonage Tax	11,461,195.59	11,423,344.29
Liquor Private Club Tax	2,205,505.23	2,196,652.94
Tobacco Products	1,244,282.59	1,166,456.83
Corporation Franchise Tax	7,983,019.28	7,572,196.77
Wheat	137,700.00	117,920.00
Motor Vehicle Dealer's Tax	40,217.50	39,372.20
Severance Tax on Coal	396,914.77	284,949.29
Severance Tax on Salt	79,681.36	92,230.53
Severance Tax on Oil	61,835,785.60	65,813,809.73
Severance Tax on Gas	38,977,761.60	39,921,063.02
Gross Receipts Taxes		
Car Companies and Owners	948,757.74	996,221.83
Express Companies	0.00	0.00
Insurance Companies		
Insurance Premiums (Foreign)	58,292,254.87(a)	36,062,364.33
Insurance Premiums (State Fire Marshal)	2,259,032.50(a)	1,408,968.03
Insurance Premiums (Domestic)	7,645,432.61(a)	5,058,863.20
Insurance Premiums (Retaliatory)	2,401,971.34(a)	1,775,031.93
Bingo Tax	269,851.26	272,427.17
Transient Guest Tax	73,955.47	67,410.68
Musical and Dramatical Compositions Tax	9,871.89	6,856.31
TOTAL TAXES	1,604,939,358.78	1,495,492,672.09
AGENCY EARNINGS		
Services Charges		
Charges for Inspection, Supervision, Examination and Audits		
Bank Commissioner	202,400.00	200,000.00
Board of Barber Examiners	3,459.00	3,577.00
Corporation Commission	379,192.91	357,306.82
State Department of Credit Unions	85,799.43	80,580.67
Fire Marshal	0.00	0.00
Department of Health and Environment	1,474,951.53	1,283,074.58
Highway Patrol	929,718.75	120,091.00
Department of Human Resources	35,480.03	28,906.80
Consumer Credit Commissioner	6,491.60	8,237.60
Department of Revenue	139,900.42	137,017.52
Savings and Loan Department	49,596.07	48,348.83
Secretary of State	4,948.95	50.00
Charges for Technical and Skilled Services Other Than Inspectional		
Department of Administration	3,105.45	5,429.43
Grain Inspection Department	188,120.83	191,570.58
Department of Health and Environment	361,201.69	360,380.85
Department of Social and Rehabilitation Services	539.82	0.00
Kansas Water Office	0.00	427.00
Charges for Services in Connection with Corporate, Insurance and Other Organizations		
Corporation Commission	1,093.00	6,443.20
Insurance Department	226,274.33	301,281.86
Secretary of State	752,681.82	825,560.51
Office of the Securities Commissioner	4,377.00	5,019.00
Charges for Clerical Services, Issuance of Certificates and Copies in Agency Offices		
Adjutant General	0.00	0.00
Department on Aging	0.00	10.00
Board of Agriculture	849.25	575.77
Attorney General	614.35	346.25
Bank Commissioner	615.00	438.00
Behavioral Sciences Regulatory Board	0.00	0.00
Department of Administration	683.45	291.33
Fire Marshal	6,462.81	6,209.35
Department of Health and Environment	1,179,576.30	1,244,662.09
Department of Transportation	588.28	636.63
State Historical Society	1,074.00	1,179.70
Department of Human Resources	194.50	737.77
Insurance Department	26,231.00	17,841.30
Legislature	26,230.30	22,665.48
Board of Nursing	6,243.10	3,862.40
Board of Pharmacy	403.05	193.35
Department of Revenue	86,905.95	85,372.52
Savings and Loan Department	110.00	124.00

(a) 1985 House Bill No. 2070 requires estimated taxes to be paid on or before June 15 and December 15 of each year commencing in 1985.

SCHEDULE "C-I"-Continued

STATE
GENERAL FUND
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1985	1984
OPERATING REVENUE (Continued)		
AGENCY EARNINGS (Continued)		
Service Charges (Concluded)		
Secretary of State	$ 328,112.04	$ 421,957.08
State Treasurer	247,477.12	64.30
Judicial Branch	10.00	0.00
Charges for Education and Libraries		
Department of Social and Rehabilitation Services	288.00	0.00
Care and Hospitalization of Persons		
Kansas Correctional Institution at Lansing	0.00	28,355.00
Bond Registration Fees and Commissions		
State Treasurer	355,413.82	41,256.67
Other Miscellaneous Service Charges		
Commission on Civil Rights	541.91	186.98
Attorney General	0.00	70.38
Attorney General - K.B.I.	0.00	8.30
Behavioral Sciences Regulatory Board	4,302.00	4,174.50
Department of Administration	4,877.64	15,242.05
Department of Health and Environment	55,492.06	6,260.38
Historical Society	3,821.24	4,083.39
State Penitentiary	0.00	7,671.06
Department of Social and Rehabilitation Services	5,002.91	0.00
Judicial Branch	44,180.00	43,315.00
Total Service Charges	7,235,632.71	5,921,094.28
Licenses, Permits and Registrations		
Occupational Permits, Registrations and Licenses (Business)		
Board of Abstracters' Examiners	3,335.00	3,092.00
Board of Accountancy	31,892.30	33,456.90
Attorney General - K.B.I.	13,950.00	15,185.50
Board of Barber Examiners	14,305.90	13,943.00
Behavioral Sciences Regulatory Board	12,907.20	26,692.10
State Board of Healing Arts	100,317.40	97,568.12
Board of Cosmetology	54,777.23	38,961.05
Dental Board	24,080.70	24,424.50
Board of Embalming	24,013.50	20,948.60
Department of Health and Environment	29,364.50	16,672.50
Board of Hearing Aid Dispensors Examiners	1,241.00	1,550.00
Insurance Department	124,910.00	101,385.50
Board of Nursing	106,115.48	99,476.80
Board of Optometry Examiners	6,045.10	5,870.50
Board of Pharmacy	33,690.60	27,816.00
Real Estate Commission	71,831.23	75,413.43
Secretary of State	14,905.00	14,802.50
Department of Social and Rehabilitation Services	9,096.46	310.00
Board of Technical Professions	47,124.90	45,279.00
Judicial Branch	8,485.00	9,545.00
Kansas University Medical Center	535.50	0.00
Board of Veterinary Examiners	17,449.00	10,294.00
To Engage in Business		
Corporation Commission	190.00	19,579.20
Board of Cosmetology	14,065.20	14,410.60
Grain Inspection Department	11,879.17	8,429.42
Department of Health and Environment	897,716.50	832,203.43
Kansas Highway Patrol	14,861.50	0.00
Department of Human Resources	0.00	25.00
Insurance Department	1,383,370.00	1,183,824.50
Consumer Credit Commission	75,803.43	73,456.70
Board of Pharmacy	33,617.60	26,901.40
Department of Revenue	824,394.79	796,118.65
Savings and Loan Department	83.00	126.00
Secretary of State	18,580.00	10,730.00
Office of the Securities Commissioner	179,850.58	178,275.85
Kansas Water Office	400.00	200.00
Bingo License Application and Registration Fees		
Department of Revenue	18,075.00	18,225.00
Other Occupational Licenses, Permits, and Registrations		
Corporation Commission	21,905.00	38,475.00
Department of Health and Environment	7.50	23,278.02
Highway Patrol	18,964.01	0.00
Other Non-Occupational Licenses, Permits and Registrations		
Department of Revenue	12,789.42	2,648.00
Total Licenses, Permits and Registrations	4,276,925.70	3,909,593.77
Sale of Commodities		
Manufactured Products		
Department of Revenue	97,439.27	0.00
Department of Social and Rehabilitation Services	84.38	0.00
State Printed Matter and Publications		
Attorney General	1,603.00	1,133.50
Insurance Department	3,699.00	7,514.35
Legislature	974.79	1,169.70
Department of Revenue	162.00	12.00
Savings and Loan Department	45.00	31.93
Secretary of State	498,366.50	444,228.50
Judicial Branch	6,250.20	6,442.89
Salvage, Scrap, Obsolete and Condemned Materials		
Department of Administration	428.50	588.30

SCHEDULE "C-I"-Concluded

STATE
GENERAL FUND
Comparative Statement of Operating and Non-Operating Revenue
For the Fiscal Years Ending June 30

	1985	1984
OPERATING REVENUE (Concluded)		
AGENCY EARNINGS (Concluded)		
Sale of Commodities (Concluded)		
Usable Condemned Equipment		
Adjutant General	$ 167.58	$ 0.00
Department on Aging	10.20	0.00
Board of Agriculture	67.15	60.00
Sale of Meals and Processed Foods		
Department of Corrections	0.00	37.80
Other Sundry Articles and Commodities		
Fire Marshal	132.73	0.00
State Historical Society	539.85	0.00
Kansas Water Office	857,335.75	703,916.63
Total Sale of Commodities	1,467,305.90	1,165,135.60
Grain Marketing Assessments		
Corn Marketing Assessment		
Board of Agriculture	17,080.00	18,780.00
Grain Sorghum Marketing Assessment		
Board of Agriculture	24,740.00	31,120.00
Soybean Marketing Assessment		
Board of Agriculture	20,480.00	32,180.00
Total Grain Marketing Assessments	62,300.00	82,080.00
TOTAL AGENCY EARNINGS	13,042,164.31	11,077,903.65
REVENUE FROM THE USE OF MONEY AND PROPERTY		
Interest, Dividends, Premiums and Discounts		
Interest on State Treasury Deposits	43,520,522.14	31,939,187.83
Interest on State Treasury Investments	6,869,958.27	6,914,233.60
Interest on State Agency Investments	19,114.41	702,671.19
Other Interest, Dividends, Premiums and Discounts	47,714.49	31,494.58
Rents and Royalties		
Unimproved Land	0.00	7,275.00
Real Estate and Buildings	0.00	1.00
Halls and Rooms in State Buildings	37,515.96	38,276.63
Oil, Gas, Mineral and Sand Royalties	794,264.82	639,900.53
Other Rents and Royalties	2,583.50	3,380.48
TOTAL REVENUE FROM THE USE OF MONEY AND PROPERTY	51,291,673.59	40,276,420.84
GIFTS, DONATIONS AND GRANTS		
Other Federal Grants	0.00	0.00
All Other Grants, Gifts, Donations and Contributions	0.00	0.00
TOTAL GIFTS, DONATIONS AND GRANTS	0.00	0.00
OTHER REVENUE		
Workers Compensation Division Assessments	200,000.00	200,000.00
Court Reporters Retirement Fees	0.00	130.50
District Court Clerks Fees	8,580,625.34	7,996,390.51
Fines, Penalties and Forfeitures - District Courts	7,069,590.74	7,707,071.23
Investment Income on District Court Accounts	418,471.02	327,867.95
Other Fines, Penalties and Forfeitures	247,909.52	268,348.63
Unclaimed Property Receipts	1,051,149.18	1,273,336.41
Other Miscellaneous Revenue	21,618.21	10,201.67
TOTAL OTHER REVENUE	17,589,364.01	17,783,346.90
GROSS OPERATING REVENUE	1,686,862,560.69	1,564,630,343.48
NON-OPERATING REVENUE		
OTHER BORROWINGS	0.00	0.00
RECEIPTS FROM CONVERSION OF ASSETS		
Sale of Land and Buildings	0.00	3,725.40
Insurance Reimbursements	0.00	270.40
TOTAL RECEIPTS FROM CONVERSION OF ASSETS	0.00	3,995.80
REIMBURSEMENTS AND REFUNDS		
Recovery of Current Fiscal Year Expenditures	297,171.07	202,419.29
Refunds of Advances for Imprest Funds	3,000.00	1,000.00
Other Refund of Advances	55,454.14	55,125.03
Reimbursements and Refunds From Other State Agencies	1,090.33	0.00
Other Reimbursements and Refunds	2,468,539.34	111,622.31
TOTAL REIMBURSEMENTS AND REFUNDS	2,825,254.88	370,166.63
TRANSFERS (See Schedule "C-III" for Details)	<31,289,771.72>	<18,130,486.95>
OTHER NON-REVENUE RECEIPTS		
Recovery of Prior Fiscal Year Expenditures	41,093.61	29,439.61
Other Non-Revenue Receipts	12,137.33	208.22
TOTAL OTHER NON-REVENUE RECEIPTS	53,230.94	29,647.83
GROSS NON-OPERATING REVENUE	<28,411,285.90>	<17,726,676.69>
GROSS REVENUE	$1,658,451,274.79	$1,546,903,666.79

SCHEDULE "C-II"

STATE
GENERAL FUND
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1985	1984
OPERATING EXPENDITURES		
SALARIES AND WAGES		
Classified Employees	$ 216,500,178.92	$ 186,944,223.14
Unclassified Employees	192,916,244.18	170,669,259.34
Student Employees	14,096,745.23	12,970,682.64
Patient Employees	19,978.76	6,804.66
Special Payments:		
Foster Grandparents and Senior Companions Pay	0.00	2,992.00
Kansas National Guard Service Pay	11,479.20	27,622.25
Legislators' Compensation	914,813.92	1,077,697.36
Legislative Allowances	589,526.46	396,959.57
Pensions and Retirement Salaries and Wages:		
Classified Pensions and Retirement Salaries and Wages	1,915.70	1,887.20
Unclassified Pensions and Retirement Salaries and Wages	27,988.18	35,491.66
Other Employee Compensation:		
Work Improvement Suggestion Awards	447.00	0.00
Salary Advances	<347.72>(a)	<1,877.81>
State Pension Fund Contributions:		
Public Employees Retirement System Contributions	9,428,893.67	8,733,005.75
Teachers Retirement Contributions KPERS	26,765.10	25,506.47
Educational Institutions Employees Retirement System Contributions	5,662,829.15	5,312,368.13
Educational Institutions Public Employees Retirement System Contributions (Prior Service Credits)	777,170.57	740,372.78
Educational Institutions TIAA-CREF Employees Group Life and Disability Insurance Contributions	733,038.24	632,227.91
Judges Retirement Fund Contributions	809,163.38	754,605.14
Correctional Officers Retirement Contributions	1,563,221.86	1,469,939.07
Police and Firemen's Retirement System Contributions - Highway Patrol	1,820,985.67(b)	0.00
Police and Firemen's Retirement System Contributions - KBI	281,822.19	222,764.29
Other Employer Payroll Contributions:		
Federal OASDHI Contributions	26,888,878.01	23,679,751.91
Group Health and Hospitalization Insurance	18,773,459.06	17,989,771.25
State Workers' Compensation Contributions	1,685,843.55	1,488,718.51
State Unemployment Compensation Tax	2,123,421.09	2,431,689.62
TOTAL SALARIES AND WAGES	495,654,461.37	435,612,462.84
CONTRACTUAL SERVICES		
Communications:		
Postage	2,269,835.61	2,312,304.01
Telephone Service, Local Exchange Only, Paid Directly to a Vendor	1,813,949.47	1,767,711.41
Telephone, Long Distance (Non-KANS-A-N) and Telegram, Paid to a Vendor	64,948.82	58,340.57
Private Line Voice/Data Transmission/Communication Equipment and Services (Commercial Vendors)	414,068.10	360,678.67
Intergovernmental Voice/Data Service, Local, Paid to a State Agency	1,809,439.11	1,373,643.87
Intergovernmental Postage Payments	1,382,173.95	1,338,926.37
Intergovernmental Telephone and Telegraph, Commercial Long Distance - State	50,162.27	35,800.58
Intergovernmental Telephone and Telegraph, (KANS-A-N), State	3,164,739.25	2,674,994.47
Other Communications	131,583.27	108,978.30
Freight and Express:		
Freight	37,681.02	41,454.41
Moving of Agency Offices	28,224.19	71,223.48
Employees' Personal Effects, In-State	24,454.85	17,632.81
Employees' Personal Effects, Out-of-State	22,602.61	8,223.19
Package Delivery Services	186,644.88	168,401.05
Other Freight and Express	3,625.10	920.71
Printing and Advertising:		
Printing and Binding (Payments to State Facilities Only)	2,637,930.11	2,528,226.78
Duplicating, Blue-Printing and Reproducing	920,89[illegible].31	817,529.64
Advertising (Classified and Legal)	207,569.74	203,292.27
Other Vendor Printing and Binding	242,7[illegible].50	92,089.67
Rent:		
Rent of Reprographic Equipment	845,006.37	671,730.35
Rent of Space in Buildings	2,795,546.23	2,911,838.81
Rent of Equipment	291,934.69	226,145.62
Rent of Land	117,976.19	104,347.44
Rent of Computer System Equipment	104,021.62	214,834.87
Rental of Information Processing Equipment	654,936.70	519,753.02
Rental of Computer or Information Processing Software	33,948.50	47,049.96
Intergovernmental Rent of Space in Buildings	4,714,625.38	3,975,396.04
Other Rent	121,548.58	109,746.43
Repairing and Servicing:		
Passenger Cars	279,360.05	94,192.48
Other Self-Propelled Equipment	182,078.81	166,877.27
Machinery and Equipment (Except Self-Propelled) and Furniture and Fixtures	1,517,074.61	1,385,001.06
Buildings and Grounds	2,879,561.43	1,475,645.92
Computer Systems Equipment	94,051.26	95,524.66
Information Processing, Microcomputer Systems and Data Communications Equipment	547,341.27	466,224.41
Computer Systems and Information Processing Equipment Software	37,408.40	4,029.94
Repairing and Servicing Not Otherwise Classified	197,399.07	76,367.84

(a) This credit is due to the recovery of salary advances made during the preceding fiscal year.

(b) Expenditures for this classification in fiscal year 1984 were primarily from the State Highway Patrol Fund.

SCHEDULE "C-II"-Continued

STATE
GENERAL FUND
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1985	1984
OPERATING EXPENDITURES (Continued)		
CONTRACTUAL SERVICES (Concluded)		
Travel and Subsistence:		
Private Car Mileage	$ 1,754,597.76	$ 1,597,909.27
Hire of Passenger Cars, Airplanes and Buses	221,934.14	190,068.33
State Car Expense	224,094.95	178,761.95
Motor Pool Vehicle Rental Charges	1,616,454.25	1,449,361.34
Subsistence and Meals - IRS Reportable	1,026,609.80	1,077,322.98
Railroad, Airplane and Bus Fares (Including Pullman)	612,896.35	468,375.86
Subsistence (Including Lodging)	2,165,055.07	1,829,082.06
Nonsubsistence Items	459,128.86	345,525.82
Fees-Other Services:		
Recruitment Expenses (Out-of-State Applicants)	213,512.95	204,200.25
Honorariums	110,292.95	103,243.81
Data Processing Services	13,729,724.05	12,010,836.18
Recording Fees, Servicing Fees and Court Costs	13,210.67	20,325.71
Laboratory Fees	185,122.11	192,322.37
Tuition for Employees and Students	91,010.05	77,415.43
Maintenance and Tuition for Rehabilitation Clients	772,926.15	744,314.43
Other Fees	5,235,734.47	4,830,004.47
Fees-Professional Services:		
Architects and Engineers	856,001.99	1,094,328.32
Attorneys and Lawyers	2,177,469.48	2,073,851.82
Physicians and Medical Associations	737,185.64	556,188.06
Hospitals and Nursing Homes	1,051,653.67	911,681.15
Advertising Agencies	204,682.23	243,353.69
Veterinarians	70,652.42	63,841.40
Lecturers, Speakers and Entertainers	80,275.43	73,614.10
Accountants and Auditors	447,837.48	280,712.73
Other Professional Fees	5,489,123.13	4,947,555.22
Utilities:		
Electricity	17,149,269.64	17,156,220.87
Natural Gas	9,402,065.86	10,214,224.84
Steam	412,246.53	422,953.79
Water	1,030,366.85	944,056.18
Sewage Charges	590,200.43	575,508.47
Solid Waste Charges	172,934.82	189,366.14
Other Utilities	619.70	551.52
Other Contractual Services:		
Dues, Memberships and Subscriptions	2,595,982.74	2,034,119.67
Laundry, Dry Cleaning and Towel Service	153,405.36	97,982.38
Ward and Prisoner Incentive Earnings	481,125.55	441,772.20
Recreation and Entertainment	16,320.43	13,476.74
Rewards, Premiums, Bounties and Employee Awards (Non-Cash)	20,833.19	1,407.89
Surety Bond and Insurance Premiums	1,379,708.17	852,849.71
Official Hospitality	152,035.20	143,093.10
Other Contractual Services	3,196,300.10	2,971,000.07
TOTAL CONTRACTUAL SERVICES	107,127,762.93	98,147,858.70
COMMODITIES		
Clothing	1,030,431.04	841,979.48
Feed and Forage	161,551.93	124,919.27
Food for Human Consumption	6,132,088.83	5,738,430.32
Fuel (Other than for Motor Vehicle):		
Fuel, Oil, Diesel and Kerosene	205,186.94	395,596.79
Liquid Propane Gas and Butane	38,215.65	50,113.63
Other Fuel	16.50	103.03
Maintenance and Construction Materials, Supplies and Parts:		
Materials and Supplies for Buildings	2,764,567.31	1,979,654.96
Highway and Bridge Materials and Supplies	0.00	554.55
Computer System Parts Replacement and Repair	34,427.43	20,581.89
Other Equipment Parts, Material and Supplies	1,396,996.90	1,116,851.50
Motor Vehicle Parts, Supplies and Accessories:		
Gasoline	1,066,410.45	553,019.00
Diesel Fuel	19,578.36	27,445.00
Gasohol	5,169.84	1,828.04
Liquefied Petroleum, Butane, Natural Gas	263.36	822.80
Aircraft Fuel	154,015.25	69,174.22
Motor Oil	33,087.52	18,850.28
Other Parts, Supplies and Accessories	400,993.76	237,693.78
Professional and Scientific Supplies and Materials:		
Drugs and Pharmaceuticals	1,144,649.46	1,023,972.68
*Animal Drugs	35,009.90	---
Other Professional Scientific Supplies and Materials	2,635,820.10	2,194,813.97
Stationery, Office and Data Processing Supplies:		
Stationery and Office Supplies	3,091,328.27	2,714,933.62
Data Processing Supplies	550,284.40	433,231.30
*Telecommunications Termination Equipment	13,698.65	---
Research Supplies and Materials	36,002.48	23,570.61

* New expenditure classification for fiscal year 1985.

SCHEDULE "C-II"-Continued

STATE
GENERAL FUND
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

	1985	1984
OPERATING EXPENDITURES (Continued)		
COMMODITIES (Concluded)		
Other Supplies, Materials and Parts:		
Agricultural Supplies (Other than Feed and Forage), Materials and Parts	$ 343,326.86	$ 268,498.15
Household, Laundry and Kitchen Supplies and Materials	2,419,343.60	2,131,164.41
Power Plant Supplies	293,605.99	324,503.56
Recreation Supplies and Materials	145,002.86	129,306.56
Small Tools	194,456.03	158,693.69
Commodities Purchased for Resale to Using Departments	18,074.59	27,146.61
Other Supplies, Materials and Parts	222,012.21	189,951.40
TOTAL COMMODITIES	24,585,616.47	20,799,405.10
CAPITAL OUTLAY		
Equipment, Machinery, Furniture and Fixtures:		
Agricultural Equipment and Machinery	122,410.60	173,581.27
Household, Laundry and Kitchen Equipment and Furniture	645,585.15	465,149.52
Office Furniture, Fixtures and Equipment	1,281,488.29	1,272,214.20
Professional and Scientific Equipment	2,580,206.90	1,667,238.57
Passenger Cars	1,709,272.60	219,183.36
Trucks and Other Self-Propelled Equipment	214,322.55	391,715.80
Road and Highway Machinery and Equipment	0.00	658.02
Shop and Plant Maintenance Equipment	268,339.45	269,833.29
Other Equipment, Machinery, Furniture and Fixtures	278,345.64	179,838.99
Livestock	51,109.65	68,457.81
Books and Library Materials	1,701,689.03	1,154,517.26
Reprographic Equipment	82,327.51	118,291.19
Computer Systems:		
Microcomputer Systems and Support Equipment	1,251,157.49	863,527.73
Computer Systems Equipment	1,211.094.48	479,781.69
Information Processing Equipment	558,080.13	402,966.37
Information Processing or Microcomputer Systems Software	245,689.07	148,988.59
Buildings and Improvements	6,382,688.38	2,537,971.57
Land and Interest in Land:		
Land and Interest in Land	0.00	360.00
Assessments for Improvements	990.68	700.60
Land Nonstructural Improvements	749,782.10	162,286.51
Telecommunications/Data Facilities (State-Owned)		
Telecommunications Termination Equipment	66,720.64	30,117.54
Telecommunications Switching Equipment	40,543.81	26,153.41
Telecommunications Transmission Equipment	49,819.28	7,237.73
Radio (Portable) Equipment	105,567.61	55,355.93
Radio (Fixed) Equipment	36,331.71	3,289.00
Data Communications Equipment	19,340.25	25,620.90
Equipment Purchases for Non-State Use:		
Equipment Purchases for Rehabilitation Clients	22,971.17	25,252.28
Capital Outlay Items Purchased for Resale to Using Departments	0.00	0.00
TOTAL CAPITAL OUTLAY	19,675,874.17	10,750,289.13
GRANTS, CLAIMS AND SHARED REVENUE		
State Aid Payments:		
State Aid to Counties, Cities, Districts, Public Schools and Other Local Units	592,952,887.83	539,956,879.60
School District Employees Retirement Contributions	40,682,778.44	37,523,542.29
State Aid to Qualified Non-State Organizations	7,488,488.15	5,997,021.58
State Aid to Other State Agencies	182,421.20	237,196.99
Claims:		
Death Claims	4,518.96	13,470.96
Personal Injury Claims	9,326.01	10,867.35
Property Damage or Loss Claims	16,142.50	8,796.62
Civil Rights Conciliation Claims	5,559.00	0.00
Other Claims	257,445.30	153,166.27
Retirement Annuities and Payments:		
KPERS School Retirement Benefits	404,900.00	404,900.00
Special State Grants:		
Direct State Welfare Assistance	180,123,684.06	189,071,803.71
Hospital Residencies and Internships	522,915.43	1,050,426.60
Tuition Grants	3,233,551.00	3,336,212.00
Homestead Property Tax Relief	7,488,562.05	8,397,059.63
Other State Special Grants	2,000.00	252,000.00
Scholarship Grants:		
Scholarships, Fellowships and Grants to Students (Taxable)	1,435.50	0.00
Scholarships, Fellowships and Grants to Students (Non-Taxable)	4,225,175.51	4,662,351.00
Off-Campus Work Study	268,863.75	50,434.66
Other Grants, Claims and Shared Revenue:		
Losses From Monetary Transactions	198.00	23.43
Agricultural Conservation Program Payments	1,394,300.42	1,181,134.46
Other Grants, Claims and Shared Revenue	14,551.98	0.00
TOTAL GRANTS, CLAIMS AND SHARED REVENUE	$ 839,279,705.09	$ 792,307,287.15

STATE
GENERAL FUND
Comparative Statement of Operating and Non-Operating Expenditures
For the Fiscal Years Ending June 30

SCHEDULE "C-II"-Concluded

	1985	1984
OPERATING EXPENDITURES (Concluded)		
DEBT SERVICE		
Interest and Service Charges on Institutional or Department Debt	$ 0.00	$ 0.00
GROSS OPERATING EXPENDITURES	1,486,323,420.03	1,357,617,302.92
NON-OPERATING EXPENDITURES		
DEBT SERVICE		
Institutional or Departmental Debt Payments	0.00	0.00
NON-EXPENSE ITEMS		
Advances		
Advances	150.00	9,600.00
Advances for Petty Cash Funds	485.00	150.00
Advances for Imprest Funds	0.00	15,000.00
Advances for Independent Parcel Delivery Service	0.00	2,541.64
Total Advances	635.00	27,291.64
Transfers:		
Transfers by Disbursement (See Schedule "C-III" for Details)	781,660.50	750,353.00
Demand Transfers of Revenue (See Schedule "C-III" for Details)	144,789,429.04	139,685,493.78
Total Transfers	145,571,089.54	140,435,846.78
Other Nonexpense Items:		
Rural Medical Forgiveable Loans	431,149.00	427,691.00
Taxes Remitted	0.00	0.00
Other Nonexpense Items	0.00	0.00
Total Other Nonexpense Items	431,149.00	427,691.00
GROSS NON-OPERATING EXPENDITURES	146,002,873.54	140,890,829.42
GROSS EXPENDITURES	$1,632,326,293.57	$1,498,508,132.34

SCHEDULE "C-III"

STATE
GENERAL FUND
Analysis of Transfers
July 1, 1984 to June 30, 1985

REVENUE TRANSFERS TO STATE GENERAL FUND FROM:		
Department of Administration -		
Construction Defects Recovery Fund - Life Science and Clinical Facility - University of Kansas, Kansas City	$ 235,000.00	
Cancelled Warrants Payment Fund	214,713.55	
Fire Marshal -		
Fire Marshal Fee Fund	223.03	
Department of Health and Environment -		
Power Generating Facility Fee Fund	12,033.00	
Department of Transportation -		
State Highway Fund	125,513.00	
Highway Patrol -		
State Highway Patrol Fund	518,625.25	
Board of State Fair Managers -		
State Fair Special Cash Fund	100,000.00	
Department of Corrections -		
Omnibus Crime Act - Federal Fund - Return of Unexpended Federal Grants	.04	
Kansas Adult Authority -		
Omnibus Crime Act - Federal Fund	3.00	
Office of the Securities Commissioner of Kansas -		
Securities Act Fee Fund	46,921.21	
State Treasurer -		
Unclaimed Properties Contracts Fund	1,120.17	
		$ 1,254,152.25
Less: Transfers from State General Fund to:		
Attorney General -		
Tort Claims Fund	633,143.21	
Department of Administration -		
Property Contingency Fund	142,398.02	
State Workmen's Compensation Self-Insurance Fund	550,000.00	
State Finance Council -		
State Emergency Fund	59,660.00	
Fort Hays State University -		
Health Professions Student Assistance Program Fund	3,549.68	
National Direct Student Loan Fund	15,782.64	
Department of Health and Environment -		
Hazardous Waste Clean-up Fund	200,000.00	
Department of Transportation -		
State Highway Fund	10,228,108.23	
State Freeway Fund	9,358,851.60	
Special City and County Highway Fund	6,404,988.00	
Insurance Department -		
Workers' Compensation Fund	4,000,000.00	
Kansas State University -		
Student Coliseum Bond Fee Fund	116,130.48	
National Direct Student Loan Fund	31,856.28	
Kansas State University - Veterinary Medical Center		
Health Professions Student Loan Fund	2,285.54	
Board of State Fair Managers -		
State Fair Special Cash Fund	116,288.00	
Emporia State University -		
National Direct Student Loan Fund	40,018.54	
Pittsburg State University -		
Nursing Student Loan Fund	678.45	
National Direct Student Loan Fund	18,391.89	
Board of Regents -		
National Direct Student Loan Audit Dispute Fund	96,276.00	
State Treasurer -		
Local Alcoholic Liquor Equalization Fund	403,976.28	
University of Kansas -		
National Direct Student Loan Fund	34,958.27	
Health Professions Student Loan Fund - Lawrence Campus	1,715.89	
University of Kansas - Kansas City Campus		
National Direct Student Loan Fund	5,994.09	
Health Professions Student Loan Fund - Medical Students	11,588.97	
Health Professions Student Loan Fund - Nursing Students	3,507.30	
Wichita State University -		
National Direct Student Loan Fund	61,479.31	
Health Professions Student Assistance Programs Loans Fund	2,297.30	
		$ 32,543,923.97
STATE GENERAL FUND TRANSFERS (SCHEDULE "C-I")		$ <31,289,771.72>

SCHEDULE "C-III" - Concluded

STATE
GENERAL FUND
Analysis of Transfers
July 1, 1984 to June 30, 1985

DEMAND TRANSFERS OF REVENUE - FROM STATE GENERAL FUND TO:			
State Treasurer - Local Ad Valorem Tax Reduction Fund	$ 23,700,806.00		
Department of Revenue - School District Income Tax Fund	101,368,975.35		
State Treasurer - County and City Revenue Sharing Fund	18,220,097.59		
Department of Revenue - Solar Energy Property Tax Refund Fund	19,534.77		
Department of Revenue - County Inheritance Tax Fund	1,480,015.33		
DEMAND TRANSFERS OF REVENUE (Schedule "C-II")			$ 144,789,429.04
EXPENDITURE TRANSFERS FROM STATE GENERAL FUND TO:			
Fort Hays State University -			
Service Clearing Fund	75,000.00	(d)	
Kansas State University -			
Restricted Fees Fund	50,000.00	(b)	
Research Projects Grant Fund	9,561.50	(c)	
Service Clearing Fund	25,000.00	(d)	
Emporia State University -			
Service Clearing Fund	20,000.00	(d)	
Pittsburg State University -			
Research Projects Grants Fund	68,866.00	(c)	
Restricted Fees Fund	35,000.00	(d)	
Kansas Technical Institute -			
Restricted Fees Fund	20,000.00	(d)	
University of Kansas -			
Restricted Fees Fund	306,233.00	(a)	
Research Projects Grants Fund	10,000.00	(c)	
Service Clearing Fund - Lawrence Campus	55,000.00	(d)	
University of Kansas - Kansas City Campus			
Service Clearing Fund - Kansas City Campus	55,000.00	(d)	
Wichita State University -			
Restricted Fees Fund	25,000.00	(b)	
Research Projects Grants Fund	12,000.00	(c)	
Service Clearing Fund	15,000.00	(d)	
STATE GENERAL FUND EXPENDITURE TRANSFERS (Schedule "C-II")			$ 781,660.50

(a) Represents the transfer of funds to the University Press of the University of Kansas as provided by Section 44(e), Senate Bill 882, Session Laws of 1984.

(b) Represents transfers from the Board of Regents Distinguished Professors appropriation account to these institutions as provided by Section 11, House Bill 2805, Session Laws of 1984.

(c) Represents transfers from the Department of Economic Development Advanced Technology Commission appropriation account to these institutions as provided by Section 7(a), House Bill 2692, Session Laws of 1984.

(d) Represents transfers from the Board of Regents to these institutions from the grants to Institutions under the State Board of Regents for Personnel Payroll Computer Software appropriation.

GREAT SEAL OF THE STATE OF KANSAS
JANUARY 29 1861

SECTION III

FEDERAL REVENUE SHARING FUND

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Comparative Statement of Revenue and Expenditures--Exhibit "C" -------------------------------- 38

Federal Revenue Sharing Fund

The Federal Revenue Sharing Fund was created during the 1973 Legislature by enactment of K. S. A. 1973 Supp. 75-4257 et seq. to receive payments made to the State of Kansas under Title I of the State and Local Fiscal Assistance Act of 1972 (Public Law 92-512; 31 U. S. C. A. 1221). Moneys in the fund, not immediately required for the purpose for which received, are invested in time deposit, open accounts or certificates of deposit in commercial banks or trust companies or in United States Treasury bills or notes. Expenditures of the proceeds of the fund are authorized by appropriations made by the Legislature.

EXHIBIT "A"

FEDERAL REVENUE SHARING FUND
Comparative Balance Sheet
June 30

	1985	1984
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund	$ 606,392.67	$ 3,404,366.57
TOTAL RECOGNIZED ASSETS	$ 606,392.67	$ 3,404,366.57
LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 64,269.59	$ 299,928.50
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1985	46,315.46	---
Fiscal Year Ending June 30, 1984	108,675.75	1,196,397.48
Fiscal Year Ending June 30, 1983	120,782.82	339,017.68
Fiscal Year Ending June 30, 1982	6,613.16	105,498.37
Fiscal Year Ending June 30, 1981	7,198.00	9,298.00
Fiscal Year Ending June 30, 1980	2,082.30	9,440.25
Fiscal Year Ending June 30, 1979	0.00	0.00
Fiscal Year Ending June 30, 1978	0.00	0.00
Fiscal Year Ending June 30, 1977	335.00	335.00
Fiscal Year Ending June 30, 1976	0.00	0.00
Fiscal Year Ending June 30, 1975	0.00	0.00
Fiscal Year Ending June 30, 1974	1,917.32	1,917.32
Total Unliquidated Encumbrances	293,919.81	1,661,904.10
Unencumbered Balance of Appropriations Reappropriated	33,420.98	308,780.26
Total Other Obligations	327,340.79	1,970,684.36
AVAILABLE BALANCES		
Unencumbered Cash Balance Available to Finance Appropriations--July 1, 1985, to June 30, 1986	214,782.29	
Unencumbered Cash Balance Available to Finance Appropriations--July 1, 1984, to June 30, 1985		1,133,753.71
TOTAL LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES	$ 606,392.67	$ 3,404,366.57

On July 1, 1985, pursuant to Senate Bill No. 10, all moneys in the federal revenue sharing fund shall transfer to the state general fund. All moneys constituting unencumbered balances in accounts in the federal revenue sharing fund shall at the time of transfer be credited to comparable accounts in the state general fund. On July 1, 1985, all liabilities of the federal revenue sharing fund are imposed on the state general fund and the federal revenue sharing fund is abolished.

SCHEDULE "A-I"

FEDERAL REVENUE SHARING FUND
Comparison of Resources Available for Appropriations
For the Fiscal Years Ending June 30

	1985		1984	
Unencumbered Cash Balance for Appropriations at Beginning of Year	$ 1,133,753.71		$ 607,546.15	
Add Prior Fiscal Year's Appropriations Reappropriated	308,780.26		2,528,240.58	
Add Difference Between Prior Years' Encumbrances and Expenditures Charged to Those Encumbrances	12,601.01		277,469.12	
Adjusted Unencumbered Cash Balance at Beginning of Year		$ 1,455,134.98		$ 3,413,255.85
Difference Between Current Year Revenue and Current Year Charges:				
Current Year Revenue	108,692.21		434,451.11	
Current Year Charges:				
Expenditures	2,671,007.20		6,005,564.68	
Less Expenditures Charged to Prior Years' Encumbrances	1,401,698.74		4,796,789.17	
Expenditures Chargeable to Current Year's Appropriations	1,269,308.46		1,208,775.51	
Add Unliquidated Encumbrances Chargeable to Current Year's Appropriations	46,315.46		1,196,397.48	
Current Year Charges Against Current Year Appropriations	1,315,623.92		2,405,172.99	
Less Excess of Current Year Charges Over Current Revenue		1,206,931.71		1,970,721.88
Unencumbered Cash Balance, June 30		248,203.27		1,442,533.97
Less Unencumbered Appropriations:				
Fiscal Year Appropriations	1,137,996.00		140,800.00	
Reappropriations of Unencumbered Balance of Preceding Fiscal Year's Legislative Appropriations	308,780.26		2,528,240.58	
Total Appropriations and Reappropriations	1,446,776.26		2,669,040.58	
Add Difference Between Prior Year's Encumbrances and Expenditures Charged to Those Encumbrances	12,601.01		277,469.12	
Total	1,459,377.27		2,946,509.70	
Less Charges Against Current Appropriations	1,315,623.92		2,405,172.99	
Unencumbered Balance of Appropriations	143,753.35		541,336.71	
Less Appropriations Lapsed by Legislative Session	110,332.37		232,556.45	
Unencumbered Balance of Appropriations Reappropriated		33,420.98		308,780.26
Unencumbered Cash Balance Available to Finance Succeeding Fiscal Year Appropriations		$ 214,782.29		$ 1,133,753.71

On July 1, 1985, pursuant to Senate Bill No. 10, all moneys in the federal revenue sharing fund shall transfer to the state general fund. All moneys constituting unencumbered balances in accounts in the federal revenue sharing fund shall at the time of transfer be credited to comparable accounts in the state general fund. On July 1, 1985, all liabilities of the federal revenue sharing fund are imposed on the state general fund and the federal revenue sharing fund is abolished.

EXHIBIT "B"

FEDERAL REVENUE SHARING FUND
Analysis of Change in Unencumbered Cash Balance
July 1, 1984, to June 30, 1985

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1984	$ 1,442,533.97	
Encumbrances Outstanding at July 1, 1984	1,661,904.10	
Subtotal	3,104,438.07	
Revenue Fiscal Year 1985	108,692.21	
TOTAL AVAILABLE		$ 3,213,130.28
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1985	2,671,007.20	
Encumbrances Outstanding at June 30, 1985		
Firm Obligations	293,919.81	
Contingent Obligations	---	
TOTAL EXPENDED AND ENCUMBERED		2,964,927.01
UNENCUMBERED CASH BALANCE AT JUNE 30, 1985		$ 248,203.27*

*This amount does not take into consideration $33,420.98 of reappropriated balance of appropriations at June 30, 1985.

On July 1, 1985, pursuant to Senate Bill No. 10, all moneys in the federal revenue sharing fund shall transfer to the state general fund. All moneys constituting unencumbered balances in accounts in the federal revenue sharing fund shall at the time of transfer be credited to comparable accounts in the state general fund. On July 1, 1985, all liabilities of the federal revenue sharing fund are imposed on the state general fund and the federal revenue sharing fund is abolished.

EXHIBIT "C"

FEDERAL REVENUE SHARING FUND
Comparative Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1985	1984
OPERATING REVENUE		
Taxes	$ 0.00	$ 0.00
Agency Earnings	0.00	0.00
Revenue From the Use of Money and Property	108,692.21	434,451.11
Gifts, Donations and Grants	0.00	0.00
Other Operating Revenue	0.00	0.00
GROSS OPERATING REVENUE	108,692.21	434,451.11
OPERATING EXPENDITURES		
Salaries and Wages	<7,256.05>(a)	68,916.13
Contractual Services	237,160.00	675,846.26
Commodities	13,673.79	23,783.59
Capital Outlay	1,427,429.46	4,984,439.70
Grants, Claims and Shared Revenue	1,000,000.00	0.00
GROSS OPERATING EXPENDITURES	2,671,007.20	5,752,985.68
Excess of Operating Expenditures Over Operating Revenue	2,562,314.99	5,318,534.57
GROSS NON-OPERATING REVENUE	0.00	0.00
GROSS NON-OPERATING EXPENDITURES	0.00	252,579.00
Excess of Non-Operating Expenditures Over Non-Operating Revenue	0.00	252,579.00
EXCESS OF EXPENDITURES OVER REVENUE	$ 2,562,314.99	$ 5,571,113.57

(a) This credit balance is due to the cancellation of prior fiscal year warrants.

SECTION IV

SPECIAL REVENUE FUNDS

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Analysis of Change in Unencumbered Cash Balance--Exhibit "B" ------------------------------------- 42

Comparative Combined Statement of Revenue and Expenditures--Exhibit "C" --------------------------------- 43

Special Revenue Funds

This group or class includes a number of funds representing many separate activities of the state government created by law for specific purposes, usually on a self-supporting basis. Earmarked funds are received from taxes, agency earnings, revenues from the use of money and property, federal grants and other miscellaneous sources. The expenditures are controlled by appropriations, special grants of authority contained in standing laws, or federal laws where federal grants are involved.

EXHIBIT "A"

SPECIAL REVENUE FUNDS
Comparative Combined Balance Sheet
June 30

	1985	1984
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund	$146,503,612.79	$120,509,909.09
Cash in Agencies' Imprest Funds	323,745.00	287,600.00
Investments - Cost Basis (Note 1)	385,705.00	235,244.11
Amount to be Provided for Loan Redemption (See Section XIII, Note 13)	12,000,000.00	0.00
TOTAL RECOGNIZED ASSETS	$159,213,062.79	$121,032,753.20
LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 24,925,313.29	$ 20,001,294.92
Loan Payable (See Section XIII, Note 13)	12,000,000.00	0.00
Total Liabilities	$ 36,925,313.29	$ 20,001,294.92
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1985	34,244,665.05	---
Fiscal Year Ending June 30, 1984	3,333,510.39	32,142,381.03
Fiscal Year Ending June 30, 1983	1,355,661.37	2,719,638.11
Fiscal Year Ending June 30, 1982	853,537.34	1,509,796.31
Fiscal Year Ending June 30, 1981	73,340.00	124,518.95
Fiscal Year Ending June 30, 1980	0.00	2,485.15
Fiscal Year Ending June 30, 1979	316.52	316.52
Fiscal Year Ending June 30, 1978	197.69	197.69
Fiscal Year Ending June 30, 1977	548,876.64	550,412.64
Fiscal Year Ending June 30, 1976	71.00	71.00
Total Unliquidated Encumbrances	40,410,176.00	37,049,817.40
FUND BALANCES		
Unencumbered Cash Balances of Agency Funds	81,168,123.50	63,462,527.63
Accounts and Reports and Treasurer Reconciling Adjustments to be processed in future period	0.00	<3,730.86>
Agencies' Imprest Funds	323,745.00	287,600.00
Invested Balances - Cost Basis (Note 1)	385,705.00	235,244.11
Total Fund Balances	81,877,573.50	63,981,640.88
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES	$159,213,062.79	$121,032,753.20

EXHIBIT "B"

SPECIAL REVENUE FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1984, to June 30, 1985

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1984	$ 63,462,527.63	
Encumbrances Outstanding at July 1, 1984	37,049,817.40	
Subtotal	100,512,345.03	
Revenue Fiscal Year 1985	928,512,584.68	
TOTAL AVAILABLE		$1,029,024,929.71
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1985	907,446,630.21	
Encumbrances Outstanding at June 30, 1985		
Firm Obligations	17,047,645.42	
Contingent Obligations	23,362,530.58	
TOTAL EXPENDED AND ENCUMBERED		947,856,806.21
UNENCUMBERED CASH BALANCE AT JUNE 30, 1985 (Note 1)		$ 81,168,123.50

Note 1 -- This balance does not include Agencies' Imprest Funds held in local bank accounts, nor Investments on a cost basis. The amounts for these items are shown in Exhibit "A".

EXHIBIT "C"

SPECIAL REVENUE FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1985	1984
OPERATING REVENUE		
Taxes	$ 2,747,526.46	$ 2,774,753.05
Agency Earnings	234,886,210.18	216,222,063.91
Revenue From the Use of Money and Property	5,641,546.54	4,997,087.41
Gifts, Donations and Grants	536,411,935.71	495,055,816.16
Other Operating Revenue	2,620,951.00	3,824,993.76
GROSS OPERATING REVENUE	782,308,169.89	722,874,714.29
OPERATING EXPENDITURES		
Salaries and Wages	292,304,930.04	280,807,129.75
Contractual Services	101,501,413.91	94,119,610.90
Commodities	40,379,862.14	41,092,340.40
Capital Outlay	24,617,798.43	22,369,721.00
Grants, Claims, Shared Revenue and Debt Service	434,459,135.12	406,112,852.50
GROSS OPERATING EXPENDITURES	893,263,139.64	844,501,654.55
Excess of Operating Expenditures Over Operating Revenue	110,954,969.75	121,626,940.26
GROSS NON-OPERATING REVENUE	146,204,414.79	130,972,304.05
GROSS NON-OPERATING EXPENDITURES	14,183,490.57	14,303,936.19
Excess of Non-Operating Revenue Over Non-Operating Expenditures	132,020,924.22	116,668,367.86
EXCESS OF REVENUE OVER EXPENDITURES	$ 21,065,954.47	
EXCESS OF EXPENDITURES OVER REVENUE		$ 4,958,572.40

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SECTION V

HIGHWAY FUNDS

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Highway Funds

Revenues received by funds in this class are restricted by laws to financing the activities of the Department of Transportation, in constructing, reconstructing and maintaining a state system of highways. They also include some funds that are distributed to local political subdivisions for use on roads and streets.

EXHIBIT "A"

HIGHWAY FUNDS
Comparative Combined Balance Sheet
June 30

	1985	1984
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund	$156,349,013.92	$153,065,296.95
Cash in Agency Imprest Fund	2,000.00	2,000.00
Cash with Banks for Purchase of Investments (Note 1)	<1,999,999.25>	2,000,000.61
Investments - Cost Basis (Note 1)	151,595,126.76	164,271,991.49
Amount to be Provided for Revenue Bond Redemption	154,805,000.00	218,860,000.00
TOTAL RECOGNIZED ASSETS	$460,751,141.43	$538,199,289.05
LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 31,724,077.27	$ 24,652,040.11
Revenue Bonds Payable (See Section XII)	154,805,000.00	218,860,000.00
Total Liabilities	186,529,077.27	243,512,040.11
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1985	222,794,900.69	---
Fiscal Year Ending June 30, 1984	101,719,374.93	284,260,725.52
Fiscal Year Ending June 30, 1983	9,437,098.48	39,579,682.52
Fiscal Year Ending June 30, 1982	3,283,850.79	7,035,382.72
Fiscal Year Ending June 30, 1981	5,023,563.33	10,856,752.99
Fiscal Year Ending June 30, 1980	4,085,143.24	4,990,858.59
Fiscal Year Ending June 30, 1979	474,459.00	896,361.18
Fiscal Year Ending June 30, 1978	197,243.62	232,898.11
Fiscal Year Ending June 30, 1977	362,150.12	383,511.53
Fiscal Year Ending June 30, 1976	0.00	92,899.91
Fiscal Year Ending June 30, 1975	0.00	14,088.78
Fiscal Year Ending June 30, 1974	157,599.19	130,642.20
Fiscal Year Ending June 30, 1973	486,995.28	486,995.28
Total Unliquidated Encumbrances	348,022,378.67	348,960,799.33
FUND BALANCES		
Unencumbered Cash Balances of Agency Funds (Note 2)	<223,397,442.02>	<220,546,880.79>
Accounts and Reports and Treasurer Reconciling Adjustments to be processed in future period	0.00	<661.70>
Agency Imprest Fund	2,000.00	2,000.00
Cash in Banks for Purchase of Investments (Note 1)	<1,999,999.25>	2,000,000.61
Invested Balances - Cost Basis (Note 1)	151,595,126.76	164,271,991.49
Total Fund Balances	<73,800,314.51>	<54,273,550.39>
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES (Note 3)	460,751,141.43	538,199,289.05

Note 1 -- Represents monies with the Pooled Money Investment Board which are outside the State Treasury from the following funds:

	Investments (Cost Basis)	Uninvested Cash
*State Freeway Construction Fund	$ 48,707,121.76	$<2,000,000.00>
State Freeway Fund	102,888,005.00	.75
Total	$151,595,126.76	$<1,999,999.25>

Note 2 -- under the Highway Construction Program, a number of contracts have been let by the Dept. of Transportation based on anticipated revenue primarily in the form of matching federal highway construction funds to be received from the Bureau of Public Roads. These revenues are expected to be received by the State in time to meet the cash requirements as obligations become due.

Note 3 -- The Secretary of Transportation is authorized by statute to contract with the Kansas Turnpike authority to pay from the State Highway Fund such amounts as shall be required to make up any deficiency in the revenues received from the operation and ownership of a turnpike project.

*The State Freeway Construction Fund uninvested cash amount is $2 million less than the figure provided by the Pooled Money Investment Board due to the fact that the Division of Accounts and Reports processed a receipt in the amount of $2 million as June, 1985 business and the Pooled Money Investment Board processed it as July, 1985 business.

EXHIBIT "B"

HIGHWAY FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1984, to June 30, 1985

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1984	$<220,546,880.79>	
Encumbrances Outstanding at July 1, 1984	348,960,799.33	
Subtotal	128,413,918.54	
Revenue Fiscal Year 1985	450,064,729.64	
TOTAL AVAILABLE		$ 578,478,648.18
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1985	453,853,711.53	
Encumbrances Outstanding at June 30, 1985		
Firm Obligations	9,363,068.13	
Contingent Obligations	338,659,310.54	
TOTAL EXPENDED AND ENCUMBERED		801,876,090.20
UNENCUMBERED CASH BALANCE AT JUNE 30, 1985 (Note 1)		$<223,397,442.02>*

Note 1 -- Under the Highway Construction Program, a number of contracts have been let by the Department of Transportation based on anticipated revenue. The anticipated revenue is primarily in the form of matching federal highway construction funds to be received from the Bureau of Public Roads and is expected to be received by the State in time to meet cash requirements as the obligations become due.

*This balance does not include Investments, cash with banks for the Purchase of Investments, nor the Agency Imprest Fund. The amounts for these items are shown in Exhibit "A".

EXHIBIT "C"

HIGHWAY FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1985	1984
OPERATING REVENUE		
Taxes	$218,886,578.91	$210,592,282.94
Agency Earnings	3,797,372.40	3,764,036.07
Revenue From the Use of Money and Property	18,142,484.89	21,660,094.18
Gifts, Donations and Grants	191,334,809.32	152,491,456.44
Other Operating Revenue	13,745.92	16,483.53
GROSS OPERATING REVENUE	432,174,991.44	388,524,353.16
OPERATING EXPENDITURES		
Salaries and Wages	74,541,382.66	69,273,528.87
Contractual Services	16,475,745.32	15,997,363.50
Commodities	23,709,393.76	22,161,158.17
Capital Outlay	269,012,110.26	181,384,400.71
Grants, Claims, Shared Revenue and Debt Service	71,408,256.70	77,207,711.63
GROSS OPERATING EXPENDITURES	455,146,888.70	366,024,162.88
Excess of Operating Revenue over Operating Expenditures		22,500,190.28
Excess of Operating Expenditures over Operating Revenue	22,971,897.26	
GROSS NON-OPERATING REVENUE	17,889,738.20	<6,449,771.96>
GROSS NON-OPERATING EXPENDITURES	<1,293,177.17>	<53,632,611.35>
Excess of Non-Operating Revenue Over Non-Operating Expenditures	19,182,915.37	47,182,839.39
EXCESS OF REVENUE OVER EXPENDITURES		$ 69,683,029.67
EXCESS OF EXPENDITURES OVER REVENUE	$ 3,788,981.89	

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SECTION VI

CAPITAL PROJECTS FUNDS

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Capital Projects Funds

This class includes funds where the resources come from the sale of bonds and ad valorem tax levies dedicated to the Kansas Educational Building Fund, the State Institutions Building Fund and the Correctional Institutions Building Fund. These funds are used in the construction and equipping of educational classrooms, treatment and correctional institutional facilities. Included in this class are funds established in conjunction with the issuance of such bonds as debt service and facilities and maintenance reserve funds. Funds not included in this class are monies derived from the sale of bonds for highway construction and enterprise facilities and monies raised through special assessments.

EXHIBIT "A"

CAPITAL PROJECTS FUNDS
Comparative Combined Balance Sheet
June 30

	Detail of 1985					
	Kansas Educational Building Fund	State Institutions Building Fund	Correctional Institutions Building Fund	Other Capital Projects Funds	1985	1984
RECOGNIZED ASSETS						
Equity in State Treasurer's Common Cash Fund	$ 7,481,870.95	$ 7,686,513.15	$ 39,385.53	$ 364,030.15	$15,571,799.78	$14,157,286.67
Investments - Cost Basis (Note 1)	0.00	0.00	0.00	2,973,919.69	2,973,919.69	2,662,758.56
Uninvested Cash with Fish and Game Commission (Note 2)	0.00	0.00	0.00	194,582.55	194,582.55	226,429.54
Investments with Fish and Game Commission (Note 2)	0.00	0.00	0.00	2,030,922.98	2,030,922.98	3,081,249.19
Ad Valorem Taxes Due from County Treasurers	4,692,692.02	2,369,587.98	0.00	0.00	7,062,280.00	8,108,171.50
Cash Held with Escrow Agent for Purchase of Santa Fe Bldg. (See Sec. XIII, Note 13)	0.00	0.00	0.00	11,245,000.00	11,245,000.00	11,245,000.00
Amount to be Provided for Revenue Bond Redemption	0.00	0.00	0.00	12,965,000.00	12,965,000.00	14,615,000.00
Amount to be Provided for Loan Redemption (See Sec. XIII, Note 13)	0.00	0.00	0.00	11,245,000.00	11,245,000.00	11,245,000.00
Amount to be Provided for Bond Defeasance Redemption	0.00	0.00	0.00	3,320,000.00	3,320,000.00	0.00
TOTAL RECOGNIZED ASSETS	$12,174,562.97	$10,056,101.13	$ 39,385.53	$44,338,455.37	$66,608,505.00	$65,340,895.46
LIABILITIES, OTHER OBLIGATIONS AND BALANCES						
LIABILITIES						
Unredeemed Warrants	$ 239,437.68	$ 300,703.71	$ 0.00	$ 26,090.95	$ 566,232.34	$ 773,236.02
Revenue Bonds Payable (See Section XII)	0.00	0.00	0.00	12,965,000.00	12,965,000.00	14,615,000.00
Loan Payable (See Section XIII, Note 13)	0.00	0.00	0.00	11,245,000.00	11,245,000.00	11,245,000.00
Defeased Bond Debt Payable (See Section XII	0.00	0.00	0.00	3,320,000.00	3,320,000.00	0.00
Total Liabilities	239,437.68	300,703.71	0.00	27,556,090.95	28,096,232.34	26,633,236.02
OTHER OBLIGATIONS						
Unliquidated Encumbrances						
Fiscal Year Ending June 30, 1985	2,125,456.59	2,603,383.73	0.00	29,613.73	4,758,454.05	---
Fiscal Year Ending June 30, 1984	454,012.37	20,860.51	0.00	0.00	474,872.88	5,592,813.60
Fiscal Year Ending June 30, 1983	7,830.35	19,140.57	0.00	0.00	26,970.92	191,957.11
Fiscal Year Ending June 30, 1982	14,476.51	0.00	0.00	0.00	14,476.51	45,816.49
Fiscal Year Ending June 30, 1981	16,425.27	0.00	0.00	0.00	16,425.27	68,144.16
Fiscal Year Ending June 30, 1980	3,242.09	560.00	0.00	0.00	3,802.09	4,802.09
Fiscal Year Ending June 30, 1979	12,113.96	0.00	0.00	0.00	12,113.96	12,809.96
Fiscal Year Ending June 30, 1978	0.00	100.00	0.00	0.00	100.00	100.00
Total Unliquidated Encumbrances	2,633,557.14	2,644,044.81	0.00	29,613.73	5,307,215.68	5,916,443.41
Unencumbered Balance of Appropriations Reappropriated	2,696,869.56	3,461,699.06	0.00	0.00	6,158,568.62	6,317,754.69
Total Other Obligations	5,330,426.70	6,105,743.87	0.00	29,613.73	11,465,784.30	12,234,198.10
FUND AND AVAILABLE BALANCES						
Unencumbered Cash Balance Available to Finance Appropriations	1,912,006.57	1,280,065.57	39,385.53	0.00	3,231,457.67	1,189,567.11
Unencumbered Cash Balance of Agency Funds	0.00	0.00	0.00	308,325.47	308,325.47	<39,714.56>
Invested Balances - Cost Basis (Note 1)	0.00	0.00	0.00	2,973,919.69	2,973,919.69	2,662,758.56
Balances with Fish and Game Commission (Note 2)	0.00	0.00	0.00	2,225,505.53	2,225,505.53	3,307,678.73
Taxes Due from County Treasurers (Deferred Revenue)	4,692,692.02	2,369,587.98	0.00	0.00	7,062,280.00	8,108,171.50
Balance with Escrow Agent for Purchase of Santa Fe Bldg. (See Sec. XIII, Note 13)	0.00	0.00	0.00	11,245,000.00	11,245,000.00	11,245,000.00
Total Fund and Available Balances	6,604,698.59	3,649,653.55	39,385.53	16,752,750.69	27,046,488.36	26,473,461.34
TOTAL LIABILITIES, OTHER OBLIGATIONS AND AVAILABLE BALANCES	$12,174,562.97	$10,056,101.13	$ 39,385.53	$44,338,455.37	$66,608,505.00	$65,340,895.46

Note 1 -- Represents on a cost basis amounts invested from the following funds:

FORT HAYS STATE UNIVERSITY	
Physical Education Building Construction Bond and Interest Sinking Fund	$ 1,338,723.64
UNIVERSITY OF KANSAS (KANSAS CITY CAMPUS)	
Medical Library Bond and Interest Sinking Fund	87,932.79
Parking Facility Bond and Interest Sinking Fund	642,701.00
WICHITA STATE UNIVERSITY	
Stadium Bond Redemption Fund	24,961.20
1985 Library Principal and Interest Fund	4,426.73
1960 Library Surplus Fund	104,234.90
1984 Academic and Service Building Bond Reserve Fund	300,000.00
1984 Academic and Service Building Surplus Fund	320,939.43
1985 Library Bond Reserve Fund	100,000.00
1960 Library Maintenance Reserve Fund	50,000.00
TOTAL	$ 2,973,919.69

Note 2 -- The following funds have monies outside the State Treasury with the Central National Bank, Junction City, Kansas, as Paying Agent and Bond Registrar (See Section XIII, Note 15):

	Investments (Cost Basis)	Uninvested Cash
KANSAS FISH AND GAME COMMISSION		
Fish Hatchery Bonds - Revenue Fund	$ 0.00	$ 163,665.00
Fish Hatchery Bonds - Principal and Interest Fund	497,680.62	3.00
Fish Hatchery Bonds - Bond Reserve Fund	678,651.30	26,190.50
Fish Hatchery Bonds - Construction Fund	854,591.06	4,724.05
TOTAL	$2,030,922.98	$ 194,582.55

The above amounts were provided by the Kansas Fish and Game Commission.

SCHEDULE "A-I"

CAPITAL PROJECTS FUNDS
Comparison of Resources Available for Appropriation
For the Fiscal Years Ending June 30

	Kansas Educational Building Fund			
	1985		1984	
Unencumbered Cash Balance for Appropriations at Beginning of Year	$ 89,205.22		$ 1,557,747.04	
Add Prior Fiscal Year's Appropriations Reappropriated	2,338,851.68		2,385,064.85	
Add Difference Between Prior Years' Encumbrances and Expenditures Charged to Those Encumbrances	57,603.78		15,774.71	
Adjusted Unencumbered Cash Balance at Beginning of Year		$2,485,660.68		$ 3,958,586.60
Difference Between Current Year Revenue and Current Year Charges:				
Current Year Revenue	13,510,515.23		12,881,380.42	
Current Year Charges:				
Expenditures	12,070,828.42		15,516,671.46	
Less Expenditures Charged to Prior Years' Encumbrances	2,808,985.23		4,275,989.68	
Expenditures Chargeable to Current Year's Appropriations	9,261,843.19		11,240,681.78	
Add Unliquidated Encumbrances Chargeable to Current Year's Appropriations	2,125,456.59		3,171,228.34	
Current Year Charges Against Current Year Appropriations	11,387,299.78		14,411,910.12	
Add Excess of Current Year Revenue Over Current Year Charges		2,123,215.45		
Less Excess of Current Year Charges Over Current Year Revenue				1,530,529.70
Unencumbered Cash Balance, June 30		4,608,876.13		2,428,056.90
Less Unencumbered Appropriations:				
Fiscal Year Appropriations	13,187,114.00		14,562,496.00	
Reappropriations of Unencumbered Balance of Preceding Fiscal Year's Legislative Appropriations	2,338,851.68		2,385,064.85	
Adjustments to Preceding Fiscal Years' Reappropriations	0.00		0.00	
Total Appropriations and Reappropriations (Adjusted)	15,525,965.68		16,947,560.85	
Add Difference Between Prior Years' Encumbrances and Expenditures Charged to Those Encumbrances	57,603.78		15,774.71	
Total	15,583,569.46		16,963,335.56	
Less Charges Against Current Appropriations	11,387,299.78		14,411,910.12	
Unencumbered Balance of Appropriations	4,196,269.68		2,551,425.44	
Less Appropriations Lapsed by Legislative Session	1,499,400.12		212,573.76	
Unencumbered Balance of Appropriations Reappropriated		2,696,869.56		2,338,851.68
Unencumbered Cash Balance Available to Finance Succeeding Fiscal Year Appropriations		$1,912,006.57		$ 89,205.22

State Institutions Building Fund				Correctional Institutions Building Fund			
1985		1984		1985		1984	
$1,062,264.26		$2,672,522.00		$ 38,097.63		$ 35,664.73	
3,978,510.45		2,031,616.06		392.56		4,866.29	
19,471.93		31,588.45		0.00		0.00	
	$5,060,246.64		$4,735,726.51		$ 38,490.19		$ 40,531.02
6,050,677.76		5,302,950.60		895.34		1,751.77	
6,025,405.78		5,180,020.44		0.00		7,465.60	
2,259,629.74		2,381,842.20		0.00		3,673.00	
3,765,776.04		2,798,178.24		0.00		3,792.60	
2,603,383.73		2,199,724.16		0.00		0.00	
6,369,159.77		4,997,902.40		0.00		3,792.60	
			305,048.20		895.34		
	318,482.01						2,040.83
	4,741,764.63		5,040,774.71		39,385.53		38,490.19
6,539,290.27		7,031,802.00		0.00		0.00	
3,978,510.45		2,031,616.06		392.56		4,866.29	
0.00		100.00		0.00		0.00	
10,517,800.72		9,063,518.06		392.56		4,866.29	
19,471.93		31,588.45		0.00		0.00	
10,537,272.65		9,095,106.51		392.56		4,866.29	
6,369,159.77		4,997,902.40		0.00		3,792.60	
4,168,112.88		4,097,204.11		392.56		1,073.69	
706,413.82		118,693.66		392.56		681.13	
	3,461,699.06		3,978,510.45		0.00		392.56
	$1,280,065.57		$1,062,264.26		$ 39,385.53		$ 38,097.63

EXHIBIT "B"

CAPITAL PROJECTS FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1984 to June 30, 1985

	Kansas Educational Building Fund	State Institutions Building Fund	Correctional Institutions Building Fund	Other Capital Projects Funds	Total
AMOUNTS AVAILABLE FOR EXPENDITURE:					
Unencumbered Cash Balance at July 1, 1984	$ 2,428,056.90	$ 5,040,774.71	$ 38,490.19	$ <39,714.56>	$ 7,467,607.24
Encumbrances Outstanding at July 1, 1984	3,374,689.56	2,319,762.75	0.00	221,991.10	5,916,443.41
Subtotal	5,802,746.46	7,360,537.46	38,490.19	182,276.54	13,384,050.65
Revenue Fiscal Year 1985	13,510,515.23	6,050,677.76	895.34	8,852,492.08	28,414,580.41
TOTAL AVAILABLE	19,313,261.69	13,411,215.22	39,385.53	9,034,768.62	41,798,631.06
AMOUNTS EXPENDED AND ENCUMBERED:					
Expenditures Fiscal Year 1985	12,070,828.42	6,025,405.78	0.00	8,696,829.42	26,793,063.62
Encumbrances Outstanding at June 30, 1985					
Firm Obligations	2,055,262.37	1,634,403.35	0.00	13,413.73	3,703,079.45
Contingent Obligations	578,294.77	1,009,641.46	0.00	16,200.00	1,604,136.23
TOTAL EXPENDED AND ENCUMBERED	14,704,385.56	8,669,450.59	0.00	8,726,443.15	32,100,279.30
UNENCUMBERED CASH BALANCE AT JUNE 30, 1985	$ 4,608,876.13(a)	$ 4,741,764.63(a)	$ 39,385.53(a)	$ 308,325.47(b)	$ 9,698,351.76

(a) This amount does not take into consideration the amount of reappropriated balances of appropriations at June 30, 1985, as follows:

Kansas Educational Building Fund	$ 2,696,869.56
State Institutions Building Fund	3,461,699.06
Correctional Institutions Building Fund	0.00
Total	$ 6,158,568.62

(b) This amount does not include the investments on a cost basis which is shown in Exhibit "A".

EXHIBIT "C"

CAPITAL PROJECTS FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	Detail of 1985					
	Kansas Educational Building Fund	State Institutions Building Fund	Correctional Institutions Building Fund	Other Capital Projects Funds	1985	1984
OPERATING REVENUE						
Taxes	$13,510,515.23	$ 6,150,677.76	$ 895.34	$ 0.00	$19,662,088.33	$ 18,293,803.29
Agency Earnings	0.00	0.00	0.00	1,483,221.06	1,483,221.06	1,459,658.90
Revenue From the Use of Money and Property	0.00	0.00	0.00	1,279,624.44	1,279,624.44	1,324,615.98
Gifts, Donations and Grants	0.00	0.00	0.00	67,706.00	67,706.00	0.00
Other Operating Revenue	0.00	0.00	0.00	0.00	0.00	0.00
GROSS OPERATING REVENUE	13,510,515.23	6,150,677.76	895.34	2,830,551.50	22,492,639.83	21,078,078.17
OPERATING EXPENDITURES						
Salaries and Wages	0.00	14,143.24	0.00	122,200.74	136,343.98	160,287.46
Contractual Services	1,502,544.98	1,208,066.99	0.00	424,545.54	3,135,157.51	3,805,735.81
Commodities	59,271.28	95,139.65	0.00	74,213.37	228,624.30	299,023.85
Capital Outlay	10,509,012.16	4,708,055.90	0.00	1,666,977.22	16,884,045.28	18,644,836.54
Grants, Claims, Shared Revenue and Debt Service	0.00	0.00	0.00	1,129,552.19	1,129,552.19	1,304,146.25
GROSS OPERATING EXPENDITURES	12,070,828.42	6,025,405.78	0.00	3,417,489.06	21,513,723.76	24,214,029.91
Excess of Operating Revenue Over Operating Expenditures	1,439,686.81	125,271.98	895.34		978,916.57	
Excess of Operating Expenditures Over Operating Revenue				586,937.56		3,135,951.74
GROSS NON-OPERATING REVENUE	0.00	<100,000.00>	0.00	6,021,940.58	5,921,940.58	5,528,853.92
GROSS NON-OPERATING EXPENDITURES	0.00	0.00	0.00	5,279,340.36	5,279,340.36	4,973,120.88
Excess of Non-Operating Revenue Over Non-Operating Expenditures		<100,000.00>		742,600.22	642,600.22	555,733.04
EXCESS OF REVENUE OVER EXPENDITURES	1,439,686.81	$ 25,271.98	895.34	155,662.66	1,621,516.79	
EXCESS OF EXPENDITURES OVER REVENUE						$ 2,580,218.70

SECTION VII

ENTERPRISE FUNDS

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Comparative Combined Statement of Revenue and Expenditures--Exhibit "C" ---------------------------- 63

Enterprise Funds

Enterprise Funds are used to finance services, usually more of a commercial nature than the normal functions of state government, rendered by a state agency primarily to the general public for compensation.

EXHIBIT "A"

ENTERPRISE FUNDS
Comparative Combined Balance Sheet
June 30

	1985	1984
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund	$ 17,315,190.91	$ 16,594,138.48
Cash in Agencies' Imprest Funds	1,000.00	1,000.00
Cash with Banks for Purchase of Investments	12,548.41	7,756.44
Investments - Cost Basis (Note 1)	20,582,630.65	23,233,380.32
Amount to be Provided for Revenue Bond Redemption	46,355,000.00	57,065,000.00
TOTAL RECOGNIZED ASSETS	$ 84,266,369.97	$ 96,901,275.24
LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 557,093.10	$ 806,699.30
Revenue Bonds Payable (See Section XII)	46,355,000.00	57,065,000.00
Total Liabilities	46,912,093.10	57,871,699.30
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1985	1,262,074.29	---
Fiscal Year Ending June 30, 1984	19,053.90	1,092,296.73
Fiscal Year Ending June 30, 1983	0.00	9,743.77
Fiscal Year Ending June 30, 1982	4,700.00	35,626.81
Fiscal Year Ending June 30, 1981	145.00	145.00
Total Unliquidated Encumbrances	1,285,973.19	1,137,812.31
FUND BALANCES		
Unencumbered Cash Balances of Agency Funds	15,472,124.62	14,649,626.87
Agencies' Imprest Funds	1,000.00	1,000.00
Cash in Banks for Purchase of Investments	12,548.41	7,756.44
Invested Balances - Cost Basis (Note 1)	20,582,630.65	23,233,380.32
Total Fund Balances	36,068,303.68	37,891,763.63
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES	$ 84,266,369.97	$ 96,901,275.24

Note 1 -- Represents on a cost basis amounts invested from the following funds:

FORT HAYS STATE UNIVERSITY	
Housing System Bond and Interest Sinking Fund	$ 517,111.37
DEPARTMENT OF HEALTH AND ENVIRONMENT	
Sewer Disposal Treatment Bond and Interest Sinking Fund	764,364.50
Debt Service Reserve Fund	264,900.00
KANSAS STATE UNIVERSITY	
Stadium Bond and Interest Sinking Fund	449,894.13
Housing System Bond and Interest Sinking Fund	1,436,249.13
Student Union Annex I Bond and Interest Sinking Fund	236,935.13
Student Union Annex II Bond and Interest Sinking Fund	1,987,093.46
Haymaker Hall Bond & Interest Sinking Fund	201,746.43
Jardine Terrace III Bond and Interest Sinking Fund	146,546.67
Student Recreational Building Bond & Interest Sinking Fund	1,292,691.95
Jardine Terrace III - Repair and Replacement Reserve Fund	100,935.00
Housing System Repair and Replacement Reserve Fund	1,219,402.79
Haymaker Hall - Repair and Replacement Reserve Fund	200,007.11
EMPORIA STATE UNIVERSITY	
Men's Dormitory No. I Bond and Interest Sinking Fund	17,000.00
Student Union Bond and Interest Sinking Fund	82,000.00
Student Union Addition Bond and Interest Sinking Fund	135,000.00
Women's Dormitory No. 2 Bond and Interest Sinking Fund	28,000.00
Women's Dormitory No. 3 and Student Apartments - Bond and Interest Sinking Fund	161,738.26
Women's Dormitory No. 3 and Student Apartments - Maintenance and Equipment Reserve Fund	5,000.00
Men's Dormitory No. 2 Bond and Interest Sinking Fund	28,000.00
Men's Dormitory No. 3 Bond and Interest Sinking Fund	105,000.00
Women's Dormitory No. 4 Bond and Interest Sinking Fund	35,000.00
Men's Dormitory No. 2 Maintenance & Equipment Reserve Fund	15,000.00
PITTSBURG STATE UNIVERSITY	
Dormitory Bond and Interest Sinking Fund	6,000.00
Unit A Women's Dormitory and Food Service and Unit B Men's Dormitory Addition - Bond & Interest Sinking Fund	30,000.00
East Campus Apartments I and II and Shirk Hall Bond and Interest Sinking Fund	13,000.00
1962 Dormitory and Student Apartments Bond and Interest Sinking Fund	74,885.53
PITTSBURG STATE UNIVERSITY (CONTINUED)	
1962 Dormitory and Student Apartments - Repair and Replacement Reserve Fund	$ 72,942.44
Student Center Addition Bond and Interest Sinking Fund	13,000.00
UNIVERSITY OF KANSAS (LAWRENCE CAMPUS)	
J. R. Pearson Residence Hall Bond and Interest Sinking Fund	492,122.87
Hashinger Hall Bond and Interest Sinking Fund	86,399.31
Housing System Bond and Interest Sinking Fund	1,072,748.18
Stouffer III Bond and Interest Sinking Fund	252,209.83
Ellsworth Hall Bond and Interest Sinking Fund	280,797.20
Hashinger Hall Repair and Replacement Reserve Fund	159,652.71
Ellsworth Hall Repair and Replacement Reserve Fund	326,926.86
J. R. Pearson Residence Hall Maintenance and Equipment Reserve Fund	433,726.09
Stouffer III Repair and Replacement Reserve Fund	289,410.23
Housing System Repair and Replacement Reserve Fund	2,646,664.32
Stud. Health Facility Maint., Repair & Equip. Reserve Fund	548,871.71
UNIVERSITY OF KANSAS (KANSAS CITY CAMPUS)	
Medical Library Bond Construction Fund	96,115.83
Clinical Facility Bond Reserve Fund	2,250,615.85
Clinical Facility Extraordinary Repair Fund	500,000.00
Clinical Facility Bond Redemption Fund	21,072.81
Clinical Facility Bond Service Fund	19,253.33
Clinical Facility Disrectionary Fund	23,109.44
WICHITA STATE UNIVERSITY	
On Campus Parking, Construction and Maintenance Fund	398,358.45
1960 Dormitory Sinking Fund	118,787.71
On Campus Parking Bond and Interest Sinking Fund	230,629.96
Stadium Bond and Interest Sinking Fund	70,036.25
1960 - Dormitory Repair and Replacement Reserve Fund	80,000.00
On Campus Parking Major Maintenance Fund	293,145.53
Stadium Major Maintenance Reserve Fund	19,100.68
1976 - Dormitory Bond Reserve Fund	180,000.00
1976 - Dormitory Maintenance Reserve Fund	53,431.60
TOTAL ENTERPRISE FUNDS INVESTED	$20,582,630.65

EXHIBIT "B"

ENTERPRISE FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1984, to June 30, 1985

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1984	$ 14,649,626.87	
Encumbrances Outstanding at July 1, 1984	1,137,812.31	
Subtotal	15,787,439.18	
Revenue Fiscal Year 1985	95,221,169.90	
TOTAL AVAILABLE		$111,008,609.08
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1985	94,250,511.27	
Encumbrances Outstanding at June 30, 1985		
Firm Obligations	1,255,983.89	
Contingent Obligations	29,989.30	
TOTAL EXPENDED AND ENCUMBERED		95,536,484.46
UNENCUMBERED CASH BALANCE AT JUNE 30, 1985 (Note 1)		$ 15,472,124.62

Note 1 -- This balance does not include the cash advances to banks for the purchase of investments, the invested balances on a cost basis, nor Agencies' Imprest Funds held in local bank accounts. The amounts for these items are shown in Exhibit "A".

EXHIBIT "C"

ENTERPRISE FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1985	1984
OPERATING REVENUE		
Taxes	$ 0.00	$ 0.00
Agency Earnings	16,840,836.01	16,642,878.36
Revenue From the Use of Money and Property	23,816,554.70	22,547,527.59
Gifts, Donations and Grants	120,111.67	217,762.02
Other Operating Revenue	301,224.93	277,665.47
GROSS OPERATING REVENUE	41,078,727.31	39,685,833.44
OPERATING EXPENDITURES		
Salaries and Wages	16,759,842.61	15,806,451.22
Contractual Services	10,069,653.25	9,883,424.13
Commodities	6,048,594.60	6,310,722.19
Capital Outlay	970,090.61	1,035,671.65
Grants, Claims, Shared Revenue and Debt Service	2,846,425.00	2,876,893.06
GROSS OPERATING EXPENDITURES	36,694,606.07	35,913,162.25
Excess of Operating Revenue Over Operating Expenditures	4,384,121.24	3,772,671.19
GROSS NON-OPERATING REVENUE	54,142,442.59	50,041,414.46
GROSS NON-OPERATING EXPENDITURES	57,555,905.20	53,213,036.15
Excess of Non-Operating Expenditures Over Non-Operating Revenue	3,413,462.61	3,171,621.69
EXCESS OF REVENUE OVER EXPENDITURES	$ 970,658.63	$ 601,049.50

GREAT SEAL OF THE STATE OF KANSAS
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SECTION VIII

INTRAGOVERNMENTAL SERVICE FUNDS

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Comparative Combined Balance Sheet—Exhibit "A" 67

Analysis of Change in Unencumbered Cash Balance—Exhibit "B" 68

Comparative Combined Statement of Revenue and Expenditures—Exhibit "C" 69

Intragovernmental Service Funds

The funds included in this class are used to finance and account for services and commodities by a designated state agency to departments of the same state agency or to other state agencies. These funds are operated on a self-sustaining basis in that they are reimbursed, usually at cost, for the goods or services they produce. They were established by contributions or advances from the State General Fund or by other funds.

EXHIBIT "A"

INTRAGOVERNMENTAL SERVICE FUNDS
Comparative Combined Balance Sheet
June 30

	1985	1984
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund	$ 27,024,426.50	$ 22,267,375.83
Amount to be Provided for Loan Redemption (See Section XIII, Note 13)	3,856,900.00	0.00
TOTAL RECOGNIZED ASSETS	$ 30,881,326.50	$ 22,267,375.83
LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 3,775,110.96	$ 3,670,191.77
Loan Payable (See Section XIII, Note 13)	3,856,900.00	0.00
Total Liabilities	7,632,010.96	3,670,191.77
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1985	4,940,380.87	---
Fiscal Year Ending June 30, 1984	69,514.24	4,404,315.65
Fiscal Year Ending June 30, 1983	5,702.30	195,969.56
Fiscal Year Ending June 30, 1982	400.00	1,010.50
Fiscal Year Ending June 30, 1981	0.00	330.00
Total Unliquidated Encumbrances	$ 5,015,997.41	4,601,625.71
FUND BALANCES		
Unencumbered Cash Balances of Agency Funds	18,233,318.13	13,995,562.35
Accounts and Reports and Treasurer Reconciling Adjustments to be processed in future period	0.00	<4.00>
Total Fund Balances	18,233,318.13	13,995,558.35
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES	$30,881,326.50	$ 22,267,375.83

EXHIBIT "B"

INTRAGOVERNMENTAL SERVICE FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1984, to June 30, 1985

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1984	$ 13,995,562.35	
Encumbrances Outstanding at July 1, 1984	4,601,625.71	
Subtotal	18,597,188.06	
Revenue Fiscal Year 1985	83,627,865.53	
TOTAL AVAILABLE		$102,225,053.59
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1985	78,975,738.05	
Encumbrances Outstanding at June 30, 1985		
Firm Obligations	3,725,007.28	
Contingent Obligations	1,290,990.13	
TOTAL EXPENDED AND ENCUMBERED		83,991,735.46
UNENCUMBERED CASH BALANCE AT JUNE 30, 1985		$ 18,233,318.13

EXHIBIT "C"

INTRAGOVERNMENTAL SERVICE FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1985	1984
OPERATING REVENUE		
Taxes	$ 203,868.20	$ 192,857.42
Agency Earnings	71,554,638.95	64,219,496.58
Revenue From the Use of Money and Property	5,547,345.46	5,025,400.19
Gifts, Donations and Grants	0.00	0.00
Other Operating Revenue	164,162.40	142,293.10
GROSS OPERATING REVENUE	77,470,015.01	69,580,047.29
OPERATING EXPENDITURES		
Salaries and Wages	21,060,958.26	18,927,060.43
Contractual Services	23,307,498.29	22,028,005.11
Commodities	21,634,913.87	19,109,572.43
Capital Outlay	12,963,963.65	7,721,252.45
Grants, Claims, Shared Revenue and Debt Service	6,745.07	113.83
GROSS OPERATING EXPENDITURES	78,974,079.14	67,786,004.25
Excess of Operating Revenue Over Operating Expenditures		1,794,043.04
Excess of Operating Expenditures Over Operating Revenue	1,504,064.13	
GROSS NON-OPERATING REVENUE	6,157,850.52	1,854,774.15
GROSS NON-OPERATING EXPENDITURES	1,658.91	110,778.11
Excess of Non-Operating Revenue Over Non-Operating Expenditures	6,156,191.61	1,743,996.04
EXCESS OF REVENUE OVER EXPENDITURES	$ 4,652,127.48	$ 3,538,039.08

SECTION IX

TRUST AND AGENCY FUNDS

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Analysis of Change in Unencumbered Cash Balance--Exhibit "B" -------------------------------- 74

Comparative Combined Statement of Revenue and Expenditures--Exhibit "C" --------------------------- 75

Trust and Agency Funds

In this class are included funds that the state receives, holds, and/or disburses in a fiduciary capacity as trustee, agent or custodian. Trust funds are normally invested to produce additional revenue to be used for the same purposes for which the funds were established. Into the Agency Funds go moneys collected by the state, as agent, and disbursed to other governmental agencies and individuals in accordance with laws and regulations.

EXHIBIT "A"

TRUST AND AGENCY FUNDS
Comparative Combined Balance Sheet
June 30

	Detail of 1985				
	Retirement Funds	Employment Security Funds	Other Trust and Agency Funds	1985	1984
RECOGNIZED ASSETS					
Equity in State Treasurer's Common Cash Fund	$ 11,805,443.73	$ 2,679,181.71	$ 111,036,955.86	$ 125,521,581.30	$ 107,223,703.45
Cash in Agencies ' Imprest Funds	0.00	0.00	500.00	500.00	500.00
Cash with Banks for Purchase of Investments	0.00	0.00	0.00	0.00	10.00
Cash with U.S. Treasurer	0.00	274,041,000.00	0.00	274,041,000.00	200,971,000.00
Inmate, Patient and Client Monies in State Agencies Custody (Note 3)	0.00	0.00	1,046,492.91	1,046,492.91	996,176.76
Public Employees Retirement Fund Investments - Accrual Basis (Note 1)	2,048,286,385.14	0.00	0.00	2,048,286,385.14	1,758,934,714.84
Investments Owned by Other Funds (Cost Basis) (Note 2)	0.00	0.00	18,787,621.51	18,787,621.51	15,654,498.55
Amount to be Provided for Bond Defeasance Redemption	0.00	0.00	4,755,000.00	4,755,000.00	5,188,000.00
TOTAL RECOGNIZED ASSETS	$2,060,091,828.87	$ 276,720,181.71	$ 135,626,570.28	$2,472,438,580.86	$2,088,968,603.60
LIABILITIES, OTHER OBLIGATIONS AND BALANCES					
LIABILITIES					
Unredeemed Warrants	$ 7,431,559.86	$ 2,389,549.49	$ 39,273,171.36	$ 49,094,280.71	$ 45,679,934.40
Inmate, Patient and Client Trust Funds (Note 3)	0.00	0.00	1,046,492.91	1,046,492.91	996,176.76
Defeased Bond Debt Payable (See Section XII)	0.00	0.00	4,755,000.00	4,755,000.00	5,188,000.00
Total Liabilities	7,431,559.86	2,389,549.49	45,074,664.27	54,895,773.62	51,864,111.16
OTHER OBLIGATIONS					
Unliquidated Encumbrances:					
Fiscal Year Ending June 30, 1985	311,566.49	0.00	370,944.69	682,511.18	---
Fiscal Year Ending June 30, 1984	394.07	0.00	27,929.34	28,323.41	431,085.15
Fiscal Year Ending June 30, 1983	16,281.47	0.00	0.00	16,281.47	46,229.29
Total Unliquidated Encumbrances	328,242.03	0.00	398,874.03	727,116.06	477,314.44
FUND BALANCES					
Unencumbered Cash Balances of Agency Funds	4,045,641.84	274,330,632.22	71,364,910.47	349,741,184.53	262,022,349.28
Accounts and Reports and Treasurer Reconciling Adjustments to be Processed in Future Period	0.00	0.00	0.00	0.00	15,105.33
Agencies' Imprest Funds	0.00	0.00	500.00	500.00	500.00
Cash in Banks for Purchase of Investments	0.00	0.00	0.00	0.00	10.00
Invested Balances of Public Employees Retirement Fund - Accrual Basis (Note 1)	2,048,286,385.14	0.00	0.00	2,048,286,385.14	1,758,934,714.84
Invested Balances of Other Funds - Cost Basis (Note 2)	0.00	0.00	18,787,621.51	18,787,621.51	15,654,498.55
Total Fund Balances	2,052,332,026.98	274,330,632.22	90,153,031.98	2,416,815,691.18	2,036,627,178.00
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES	$2,060,091,828.87	$ 276,720,181.71	$ 135,626,570.28	$2,472,438,580.86	$2,088,968,603.60

Note 1-- Public Employees Retirement Fund Investments (Accrual Basis):

KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM	
Kansas Public Employee Retirement Fund:	
Temporary at Cost	$ 453,217,528.43
Kansas Capital Fund	108,100,000.00
Accumulated Depreciation	<730,595.58>
Common Stock at Cost	738,220,617.05
Preferred Stock	2,956,752.50
Small Business Administration Guaranteed Loans	867,944.99
Bonds - Face	737,193,420.03
Premiums	3,577,255.67
Discounts	<85,855,709.92>
Mortages	5,499,005.46
Contracts	500,000.00
Real Estate	900,000.00
Accrued Interest Purchased	993,666.14
Dividends Receivables	2,530,845.32
Interest Receivables	14,508,768.87
Receivables on Sales of Investments	21,008,822.42
Payables on Purchase of Investments	<28,773,378.38>
Other Payables	<80,093.36>
Mortgages (MGIC)	62,904,342.57
Capital Towers	10,747,192.93
TOTAL RETIREMENT FUNDS INVESTED	$2,048,286,385.14

Note 2--Investments Owned by Other Funds (Cost Basis):

OTHER TRUST AND AGENCY FUNDS:

DEPARTMENT OF ADMINISTRATION	
Self-Insurance Reserve Fund	$ 4,813,057.84
INSURANCE DEPARTMENT	
Health Care Stabilization Fund	8,121,626.66
KANSAS STATE UNIVERSITY	
State Agricultural University Fund	1,276,007.90
EMPORIA STATE UNIVERSITY	
State Normal School Fund	263,611.47
REAL ESTATE COMMISSION	
Real Estate Recovery Revolving Fund	129,048.71
STATE TREASURER	
Stormont Library Permanent Fund	4,988.75
KU Humanities Bldg.-Bond & Interest & Sinking Fund	731,932.62
KU Student Union Addition Bond & Interest Sinking Fund	351,511.89
KU Student Health Facility Bond & Interest Sinking Fund	1,181,235.74
KU Student Union Annex Bond & Interest Sinking Fund	391,381.06
KU Satellite Union Bond & Interest Sinking Fund	1,183,482.93
UNIVERSITY OF KANSAS	
Permanent University Fund	339,735.94
TOTAL OTHER TRUST AND AGENCY FUNDS	$ 18,787,621.51

Note 3 -- Represents the amount of Inmate, Patient and Client Monies held in trust by state agencies as follows:

AGENCY	
Correctional-Vocational Training Center	$ 11,579.86
Kansas Correctional Institution for Women	44,699.07
Industrial Reformatory	45,073.12
Youth Center at Topeka	21,424.68
Youth Center at Beloit	17,497.37
Youth Center at Atchison	10,058.49
Kansas Neurological Institute	76,988.70
Larned State Hospital	65,030.66
Osawatomie State Hospital	28,239.58
Parsons State Hospital and Training Center	81,300.17
Department of Corrections	
El Dorado Honor Camp	1,009.99
Toronto Honor Camp	1,662.46
Wichita Work Release Center	37,670.03
Topeka Pre-Release	2,564.02
Winfield Pre-Release	4,609.88
Penitentiary, State	91,499.17
Kansas Reception and Diagnostic Center	3,256.57
Rainbow Mental Health Facility	1,770.67
Norton State Hospital	39,059.27
School for the Visually Handicapped	2,158.69
School for the Deaf	6,575.17
Dept. of Soc. & Rehab. Services, Voc. Rehab. Units	751.70
Kansas Soldiers Home	124,612.63
Topeka State Hospital	30,845.44
Winfield State Hospital and Training Center	296,555.52
TOTAL TRUST FUNDS HELD IN CUSTODIANSHIP	$1,046,492.91

EXHIBIT "B"

TRUST AND AGENCY FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1984, to June 30, 1985

	Retirement Funds	Employment Security Funds	Other Trust and Agency Funds	Total
AMOUNTS AVAILABLE FOR EXPENDITURE:				
Unencumbered Cash Balance at July 1, 1984	$ 542,791.48	$ 201,494,032.33	$ 59,985,525.47	$ 262,022,349.28
Encumbrances Outstanding at July 1, 1984	160,828.06	0.00	316,486.38	477,314.44
Subtotal	703,619.54	201,494,032.33	60,302,011.85	262,499,663.72
Revenue Fiscal Year 1985	511,747,928.13	212,011,789.74	1,121,922,097.72	1,845,681,815.59
TOTAL AVAILABLE	512,451,547.67	413,505,822.07	1,182,224,109.57	2,108,181,479.31
AMOUNTS EXPENDED AND ENCUMBERED:				
Expenditures Fiscal Year 1985	508,077,663.80	139,175,189.85	1,110,460,325.07	1,757,713,178.72
Encumbrances Outstanding at June 30, 1985				
Firm Obligations	327,792.03	0.00	238,893.85	566,685.88
Contingent Obligations	450.00	0.00	159,980.18	160,430.18
TOTAL EXPENDED AND ENCUMBERED	508,405,905.83	139,175,189.85	1,110,859,199.10	1,758,440,294.78
UNENCUMBERED CASH BALANCE AT JUNE 30, 1985 (Note 1)	$ 4,045,641.84	$ 274,330,632.22	$ 71,364,910.47	$ 349,741,184.53

Note 1 -- This balance does not include the Investments, the Cash with Banks for the Purchase of Investments, nor Agency Imprest Funds held in local bank accounts. The amounts for these items are shown in Exhibit "A".

EXHIBIT "C"

TRUST AND AGENCY FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	Detail of 1985				
	Retirement Funds	Employment Security Funds	Other Trust and Agency Funds	1985	1984
OPERATING REVENUE					
Taxes	$ 0.00	$ 173,430,789.41	$ 157,785,543.29	$ 331,216,332.70	$ 308,005,413.53
Agency Earnings	0.00	0.00	158,142.22	158,142.22	145,929.60
Revenue From the Use of Money and Property	242,183,553.17	10,685,372.12	2,763,790.64	255,632,715.93	200,096,140.75
Gifts, Donations and Grants	0.00	10,756,200.00	3,200,095.21	13,956,295.21	23,479,715.40
Other Operating Revenue	29,676.16	72,223.79	23,263,472.95	23,365,372.90	13,587,954.34
GROSS OPERATING REVENUE	242,213,229.33	194,944,585.32	187,171,044.31	624,328,858.96	545,315,153.62
OPERATING EXPENDITURES					
Salaries and Wages	1,192,236.92	0.00	931,738.09	2,123,975.01	2,891,228.58
Contractual Services	11,611,752.76	0.00	3,457,120.98	15,068,873.74	12,378,598.38
Commodities	33,099.34	0.00	79,506.80	112,606.14	115,425.70
Capital Outlay	17,860.66	0.00	131,585.18	149,445.84	535,725.17
Grants, Claims, Shared Revenue and Debt Service	89,817,493.49	137,293,189.59	284,360,701.54	511,471,384.62	480,311,064.55
GROSS OPERATING EXPENDITURES	102,672,443.17	137,293,189.59	288,960,652.59	528,926,285.35	496,232,042.38
Excess of Operating Revenue Over Operating Expenditures	139,540,786.16	57,651,395.73		95,402,573.61	49,083,111.24
Excess of Operating Expenditures Over Operating Revenue			101,789,608.28		
GROSS NON-OPERATING REVENUE	269,534,698.80	17,067,204.42	934,751,053.41	1,221,352,956.63	1,088,117.152.11
GROSS NON-OPERATING EXPENDITURES	405,405,220.63	1,882,000.26	821,499,672.48	1,228,786,893.37	1,072,235,638.82
Excess of Non-Operating Revenue Over Non-Operating Expenditures		15,185,204.16	113,251,380.93		15,881,513.29
Excess of Non-Operating Expenditures Over Non-Operating Revenue	135,870,521.83			7,433,936.74	
EXCESS OF REVENUE OVER EXPENDITURES	$ 3,670,264.33	$ 72,836,599.89	$ 11,461,772.65	$ 87,968,636.87	$ 64,964,624.53

SECTION X

CLEARING, REFUND AND SUSPENSE FUNDS

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Comparative Combined Statement of Revenue and Expenditures--Exhibit "C" -------------------------------- 81

Clearing, Refund and Suspense Funds

Included are funds used to clear transactions related to payroll deductions and contributions and certain other transactions of a non-operating nature. This class also includes specific funds established for refunding overcollections of taxes, fees and other monies. Suspense funds are included in this class for temporary depositing of monies until proper disposition can be determined. Generally, the type of funds included in this class are those which cannot be properly classified into another fund class.

EXHIBIT "A"

CLEARING, REFUND AND SUSPENSE FUNDS
Comparative Combined Balance Sheet
June 30

	1985	1984
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund	$ 37,345,322.65	$ 28,149,216.98
TOTAL RECOGNIZED ASSETS	$ 37,345,322.65	$ 28,149,216.98
LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES		
LIABILITIES		
Unredeemed Warrants	$ 19,735,322.14	$ 12,061,905.70
OTHER OBLIGATIONS		
Unliquidated Encumbrances:		
Fiscal Year Ending June 30, 1985	47,295.69	---
Fiscal Year Ending June 30, 1984	25,000.00	46,666.33
Total Unliquidated Encumbrances	72,295.69	46,666.33
FUND BALANCES		
Unencumbered Cash Balance of Agency Funds	17,537,704.82	16,029,538.33
Accounts and Reports and Treasurer Reconciling Adjustments to be processed in future period	0.00	11,106.62
TOTAL LIABILITIES, OTHER OBLIGATIONS AND FUND BALANCES	$ 37,345,322.65	$ 28,149,216.98

EXHIBIT "B"

CLEARING, REFUND AND SUSPENSE FUNDS
Analysis of Change in Unencumbered Cash Balance
July 1, 1984, to June 30, 1985

AMOUNTS AVAILABLE FOR EXPENDITURE:		
Unencumbered Cash Balance at July 1, 1984	$ 16,029,538.33	
Encumbrances Outstanding at July 1, 1984	46,666.33	
Subtotal	16,076,204.66	
Revenue Fiscal Year 1985	357,256,111.89	
TOTAL AVAILABLE		$373,332,316.55
AMOUNTS EXPENDED AND ENCUMBERED:		
Expenditures Fiscal Year 1985	355,722,316.04	
Encumbrances Outstanding at June 30, 1985		
Firm Obligations	2,863.84	
Contingent Obligations	69,431.85	
TOTAL EXPENDED AND ENCUMBERED		355,794,611.73
UNENCUMBERED CASH BALANCE AT JUNE 30, 1985		$ 17,537,704.82

EXHIBIT "C"

CLEARING, REFUND AND SUSPENSE FUNDS
Comparative Combined Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1985	1984
OPERATING REVENUE		
Taxes	$200,659,501.77	$187,022,035.85
Agency Earnings	178,422.19	225,541.95
Revenue From the Use of Money and Property	2,022,687.62	1,377,819.53
Gifts, Donations and Grants	2,158.66	0.00
Other Operating Revenue	1,117,120.22	171,901.36
GROSS OPERATING REVENUE	203,979,890.46	188,797,298.69
OPERATING EXPENDITURES		
Salaries and Wages	338,830.87	322,581.89
Contractual Services	2,532,414.66	1,588,915.23
Commodities	12,524.99	11,390.58
Capital Outlay	8,629.51	0.00
Grants, Claims, Shared Revenue and Debt Service	701,230.52	885,723.89
GROSS OPERATING EXPENDITURES	3,593,630.55	2,808,611.59
Excess of Operating Revenue Over Operating Expenditures	200,386,259.91	185,988,687.10
GROSS NON-OPERATING REVENUE	153,276,221.43	72,684,298.56
GROSS NON-OPERATING EXPENDITURES	352,128,685.49	250,948,788.85
Excess of Non-Operating Expenditures Over Non-Operating Revenue	198,852,464.06	178,264,490.29
EXCESS OF REVENUE OVER EXPENDITURES	$ 1,533,795.85	$ 7,724,196.81

SECTION XI

PAYROLL CLEARING FUND

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Payroll Clearing Fund

The law provides that a payroll account may be established in the state treasury to permit the issuance of a consolidated payroll for each state agency. The receipts to this account are derived from transfers of monies from other funds within the treasury. The disbursements are made by payroll warrants for the net amount of salaries to state employees and the remainder of funds in the form of OASDHI, withholding taxes, retirement and miscellaneous payroll deductions are disbursed to other governmental units and the appropriate entities. Normally monies transferred in are disbursed within the same month and not later than the end of a quarter. Currently, the Kansas Integrated Personnel Payroll System (K.I.P.P.S.) is being phased in. Under this system, payrolls of state agencies are charged directly against the appropriate agency account or accounts in the state treasury on an individual account basis rather than utilizing the payroll clearing fund. Another payroll system, the Regents' Institutions Payroll System, is also being phased in. The Regents' Institutions Payroll System does not use the Payroll Clearing Fund but does use individual agency clearing funds reported under the category of "Clearing Refund and Suspense Funds" (Section X of this Annual Financial Report).

EXHIBIT "A"

PAYROLL CLEARING FUND
Comparative Balance Sheet
June 30

	1985	1984
RECOGNIZED ASSETS		
Equity in State Treasurer's Common Cash Fund	$ 24,324,988.14	$ 28,280,325.54
TOTAL RECOGNIZED ASSETS	$ 24,324,988.14	$ 28,280,325.54
LIABILITIES		
Unredeemed Warrants	$ 17,367,213.55	$ 18,225,501.53
Due for Payroll Deductions, Taxes, Retirement, Etc.:		
Due Federal Government for Social Security	2,736,896.37	2,423,150.92
Due Federal Government for Federal Withholding Taxes	451,572.44	2,922,165.60
Due Federal Government for Savings Bonds	19,493.91	17,951.17
Due Federal Government for Federal Civil Service Retirement	77,079.29	0.00
Due Federal Government for Federal Health and Life Insurance	30,579.79	0.00
Due Department of Revenue for Kansas Witholding Taxes	600,670.65	631,900.44
Due for Worker's Compensation Contributions	81,092.89	87,052.72
Due for Parking Fees	10.00	10.00
Due for Unemployment Compensation Contributions	104,678.39	145,137.52
Due for Retirement Contributions due Teachers' Insurance Annuity Association and College Retirement Equity Fund	504,024.27	1,300,367.24
Due for Retirement Contributions due Kansas Public Employees Retirement System	930,084.12	942,307.69
Due for Health Insurance Carrier and Health Maintenance Organization	1,299,973.94	1,473,068.62
Due for Membership Fees Due Employee Organizations	8,426.85	7,542.92
Due for United Way	5,689.64	5,048.82
Due Aetna Life Insurance and Annuity Company for Deferred Compensation	107,502.04	99,120.35
Total Due for Payroll Deductions, Taxes, Retirement, Etc.	6,957,774.59	10,054,824.01
TOTAL LIABILITIES	$ 24,324,988.14	$ 28,280,325.54

EXHIBIT "B"

PAYROLL CLEARING FUND
Comparative Analysis of Change in Unencumbered Cash Balance
For the Fiscal Years Ending June 30

	1985	1984
Balance, July 1	10,054,824.01	23,244,475.03
Add: Transfers from Other State Funds	381,151,827.39	433,518,803.34
Total Amount Available	391,206,651.40	456,763,278.37
Less: Transfers to Other Funds	152,940,819.01	183,861,979.95
Payroll Warrants Issued (Including Earned Income Credits)	231,308,057.80	262,846,474.41
Total Disbursements	384,248,876.81	446,708,454.36
BALANCE, June 30	$ 6,957,774.59	$ 10,054,824.01

EXHIBIT "C"

PAYROLL CLEARING FUND
Comparative Statement of Revenue and Expenditures
For the Fiscal Years Ending June 30

	1985	1984
NON-OPERATING REVENUE		
Transfers from Other State Funds	$381,151,827.39	$433,518,803.34
GROSS NON-OPERATING REVENUE	381,151,827.39	433,518,803.34
NON-OPERATING EXPENDITURES		
Gross Transfers from Payroll Clearing Fund	152,940,819.01	183,861,979.95
Warrants Issued from Payroll Clearing Fund:		
Payroll Warrants (Including Earned Income Credits)	231,308,057.80	262,846,474.41
GROSS NON-OPERATING EXPENDITURES	384,248,876.91	446,708,454.36
Excess of Non-Operating Expenditures Over Non-Operating Revenue	$ 3,097,049.42	$ 13,189,651.02

SECTION XII

GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP

EXHIBIT "D"

REVENUE BOND INDEBTEDNESS
JUNE 30, 1985

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
HIGHWAY FUNDS				
Department of Transportation K.S.A. Chapter 68, Article 23				
Highways (Note 1)	June 1, 1972			
	(Series A)	1986	5.50	$ 12,230,000
		1987	5.30	1,255,000
		1988 - 1989	4.90	2,710,000
		1990 - 1993	5.00	6,340,000
		1994 - 1997	5.10	7,810,000
		1998 - 2000	5.20	7,045,000
		2001	3.50	2,610,000
	(Series B)	1986 - 1989	5.50	15,260,000
		1990	5.40	1,395,000
		1991 - 1992	5.25	2,990,000
		1993 - 1997	5.30	8,845,000
		1998 - 2001	5.40	8,785,000
		2002	4.50	2,725,000
	October 1, 1973			
	(Series A)	1986 - 1988	5.50	12,655,000
		1989 - 1990	5.00	2,605,000
		1991 - 1994	5.25	5,995,000
		1995	5.30	1,700,000
		1996 - 1998	5.40	5,600,000
		1999 - 2002	5.50	8,845,000
		2003	4.50	2,600,000
	October 1, 1976			
	(Series B)	1986 - 1988	6.50	12,730,000
		1989 - 1995	5.75	22,410,000
		1996 - 1997	5.90	8,435,000
		1998 - 2000	6.00	14,825,000
		2001	4.50	5,600,000
	September 1, 1977			
	(Series A)	Retired	4.75	1,485,000
		1986 - 1987	6.00	13,505,000
		1988 - 1990	4.75	6,155,000
		1991	4.80	2,280,000
		1992	4.90	2,405,000
		1993 - 1995	5.00	8,045,000
		1996 - 1997	4.00	6,125,000
	March 1, 1979			
	(Series A)	1986	6.50	9,305,000
		1987	5.90	2,715,000
		1988 - 1989	5.40	5,890,000
		1990 - 1995	5.50	22,090,000
Highway Refunding Bonds (Note 1)	January 15, 1985			
	(Series 1985)	1986 - 1992	8.60	55,835,000
		1993 - 1994	8.70	24,545,000
		1995	8.90	13,505,000
		1996 - 1999	9.00	60,920,000
TOTAL HIGHWAY FUNDS REVENUE BOND INDEBTEDNESS				418,805,000
ENTERPRISE FUNDS				
Fort Hays State University K.S.A. Chapter 76, Article 6a				
Housing System Revenue	October 1, 1962			
	(Series A)	1986 - 1997	2.75	450,000
	(Series B)	1986 - 1999	3.00	656,000
	(Series C)	1986 - 2003	3.375	1,250,000
	(Series D)	1986 - 2002	3.50	375,000
	October 1, 1963	1986 - 2003	3.625	636,000
	August 1, 1968			
	(Series A)	1986 - 2008	3.00	500,000
	(Series B)	1986 - 1993	5.00	550,000

Note 1 -- During fiscal year 1985 the Department of Transportation defeased the outstanding Highway Bonds by issuing the Highway Refunding Bonds and transferring monies to the Escrow Trustee, the First National Bank of Topeka, sufficient to make purchases of Government Securities to cover principal and interest payments on the defeased bonds per the trust agreement. For additional details see Section XIII, item 14.

Bonded Debt Outstanding July 1, 1984	Current Transactions: New Bonds Issued	Principal Due	Principal Paid	Bonds Transferred by Defeasance	Bonded Debt Outstanding June 30, 1985
$ 2,335,000	$	$	$	$ <2,335,000>	$
1,255,000				<1,255,000>	
2,710,000				<2,710,000>	
6,340,000				<6,340,000>	
7,810,000				<7,810,000>	
7,045,000				<7,045,000>	
2,610,000				<2,610,000>	
6,045,000				<6,045,000>	
1,395,000				<1,395,000>	
2,990,000				<2,990,000>	
8,845,000				<8,845,000>	
8,785,000				<8,785,000>	
2,725,000				<2,725,000>	
4,455,000				<4,455,000>	
2,605,000				<2,605,000>	
5,995,000				<5,995,000>	
1,700,000				<1,700,000>	
5,600,000				<5,600,000>	
8,845,000				<8,845,000>	
2,600,000				<2,600,000>	
9,010,000				<9,010,000>	
22,410,000				<22,410,000>	
8,435,000				<8,435,000>	
14,825,000				<14,825,000>	
5,600,000				<5,600,000>	
-----				-----	
5,240,000				<5,240,000>	
6,155,000				<6,155,000>	
2,280,000				<2,280,000>	
2,405,000				<2,405,000>	
8,045,000				<8,045,000>	
6,125,000				<6,125,000>	
4,945,000				<4,945,000>	
2,715,000				<2,715,000>	
5,890,000				<5,890,000>	
22,090,000				<22,090,000>	
	55,835,000				55,835,000
	24,545,000				24,545,000
	13,505,000				13,505,000
	60,920,000				60,920,000
218,860,000	154,805,000			<218,860,000>	154,805,000
231,000		15,000	15,000		216,000
369,000		19,000	19,000		350,000
812,000		30,000	30,000		782,000
222,000		9,000	9,000		213,000
403,000		15,000	15,000		388,000
370,000		10,000	10,000		360,000
285,000		25,000	25,000		260,000

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
ENTERPRISE FUNDS - Continued				
Fort Hays State University - Concluded				
Housing System Revenue	February 1, 1969			
		Retired	5.375	$ 235,000
		Retired	5.125	230,000
		1986 - 1987	5.00	605,000
		1988 - 1989	5.25	190,000
		1990 - 1994	5.375	565,000
Health and Environment K.S.A. Chapter 12, Article 37				
Sewage Treatment Construction	June 1, 1974			
	(Series B)	Retired	5.75	465,000
		Retired	5.625	60,000
		1986	5.30	65,000
		1987 - 1990	5.40	300,000
		1991 - 1994	5.50	370,000
	December 1, 1976			
	(Series D)	Retired	5.25	710,000
		1986	4.90	105,000
		1987	5.00	110,000
		1988	5.10	120,000
		1989	5.20	125,000
		1990	5.30	130,000
		1991	5.40	140,000
		1992	5.50	145,000
		1993	5.60	155,000
		1994	5.70	165,000
		1995 - 1996	5.75	350,000
Kansas State University K.S.A. Chapter 76, Article 6a				
Student Union Annex I	July 1, 1961			
		Retired	4.00	170,000
		Retired	3.75	320,000
		Retired	4.25	90,000
		1986	4.00	320,000
Married Students Apartments No. 3	October 1, 1962			
		Retired	3.125	45,000
		Retired	2.50	15,000
		Retired	2.625	40,000
		Retired	2.75	50,000
		Retired	3.125	30,000
		Retired	3.10	65,000
		Retired	3.50	50,000
		Retired	3.25	25,000
		Retired	3.30	25,000
		Retired	3.35	25,000
		1986 - 2003	3.375	800,000
Housing System Revenue	April 1, 1964			
(Note 2, Series A, B, and C only)	(Series A)	Retired	2.75	1,212,000
	(Series B)	Retired	2.875	1,792,000
	(Series C)	Retired	2.75	1,062,000
	(Series D)	1986 - 2002	3.375	1,475,000
	(Series E)	1986 - 2000	3.50	730,000
	(Series F)	Retired	4.00	135,000
		Retired	3.00	210,000
		Retired	3.10	120,000
		Retired	3.25	240,000
	(Series G)	Retired	3.75	335,000
		Retired	3.70	180,000
		1986 - 1992	3.50	826,000
		1993 - 1999	3.60	890,000
		2000 - 2004	3.625	775,000
	April 1, 1965			
	(Series A)	Retired	3.50	20,000
		1986 - 2005	3.75	1,730,000
Building Revenue	April 1, 1966	1986 - 2006	3.00	2,890,000
Stadium Revenue	October 1, 1967			
		Retired	5.00	120,000
		Retired	4.50	300,000
		Retired	4.375	610,000
		1986 - 1988	4.30	420,000

Note 2 -- Series A, B and C of the Housing System Revenue were prepaid in accordance with, and to take advantage of, the discounted prepayment program for Federal College Housing Loans as offered under the Department of Education Appropriation Act of 1984.

Bonded Debt Outstanding July 1, 1984	Current Transactions				Bonded Debt Outstanding June 30, 1985
	New Bonds Issued	Principal Due	Principal Paid	Bonds Transferred by Defeasance	
$ -----	$	$	$	$	$ -----
-----					-----
255,000		75,000	75,000		180,000
190,000					190,000
565,000					565,000
-----					-----
60,000		60,000	60,000		-----
65,000					65,000
300,000					300,000
370,000					370,000
100,000		100,000	100,000		-----
105,000					105,000
110,000					110,000
120,000					120,000
125,000					125,000
130,000					130,000
140,000					140,000
145,000					145,000
155,000					155,000
165,000					165,000
350,000					350,000
-----					-----
-----					-----
-----					-----
115,000		55,000	55,000		60,000
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-----					-----
-----					-----
751,000		30,000	30,000		721,000
604,000		42,000	301,630		-----
907,000		65,000	448,818		-----
556,000		36,000	264,033		-----
955,000		40,000	40,000		915,000
436,000		20,000	20,000		416,000
-----					-----
-----					-----
-----					-----
-----					-----
-----					-----
-----					-----
826,000		90,000	90,000		736,000
890,000					890,000
775,000					775,000
-----					-----
1,250,000		40,000	40,000		1,210,000
2,024,000		60,000	60,000		1,964,000
-----					-----
-----					-----
100,000		100,000	100,000		-----
420,000					420,000

EXHIBIT "D" - Continued

REVENUE BOND INDEBTEDNESS
JUNE 30, 1985

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
ENTERPRISE FUNDS - Continued				
Kansas State University - Concluded				
Student Union Annex II	November 1, 1968	Retired	5.25	$ 790,000
		Retired	4.75	710,000
		1986	4.875	330,000
		1987 - 1989	5.00	570,000
		1990 - 1994	5.125	1,550,000
Student Recreational Building	May 1, 1977	Retired	5.50	840,000
		1986 - 1987	5.20	710,000
		1988 - 1991	5.10	490,000
		1992	5.20	120,000
		1993	5.30	120,000
		1994 - 2001	5.50	720,000
Emporia State University K.S.A. Chapter 76, Article 6a				
Men's Residence Hall No. 1	May 1, 1957	1986 - 1997	2.75	150,000
Women's Dormitory No. 2	November 1, 1959	1986 - 2000	3.125	250,000
Women's Residence Hall No. 3	October 1, 1961	Retired	3.00	54,000
		Retired	2.875	98,000
		Retired	3.375	260,000
		1986 - 2001	3.50	888,000
Student Union Annex	October 1, 1961	Retired	2.875	60,000
		Retired	3.375	100,000
		1986 - 1991	3.50	340,000
Women's Dormitory No. 4	April 1, 1962	Retired	3.00	20,000
		Retired	2.75	10,000
		Retired	3.25	10,000
		Retired	3.375	22,000
		Retired	3.50	42,000
		1986 - 1998	3.375	164,000
		1999 - 2001	3.625	57,000
Men's Residence Hall No. 2	May 1, 1964	1986 - 2004	3.625	275,000
Men's Residence Hall No. 3	April 1, 1969	1986 - 2000	3.00	1,100,000
		Canceled	7.25	30,000
		Retired	7.00	30,000
		2001 - 2003	6.50	85,000
		2003	6.75	30,000
		2004 - 2009	7.125	270,000
Student Union Addition	April 1, 1970	Retired	7.00	205,000
		Retired	6.75	130,000
		1986 - 1987	7.00	70,000
		1988 - 2000	7.25	795,000
Pittsburg State University K.S.A. Chapter 76, Article 6a				
Men's Residence Hall No. 3	October 1, 1955	Retired	3.50	24,000
		Retired	3.25	34,000
		1986 - 1987	3.50	67,000
Married Students Apartments 1 and 2 and Men's Dormitory No. 4	October 1, 1956	1986 - 1997	2.75	400,000
Student Center Addition	October 1, 1961	Retired	2.50	66,000
		Retired	2.875	74,000
		Retired	3.50	64,000
		Retired	3.00	22,000
		Retired	3.10	24,000
		Retired	3.20	24,000
		Retired	3.25	26,000
		Retired	3.30	26,000
		Retired	3.375	54,000
		1986 - 1992	3.50	334,000
Women's Dormitory and Food Service - Men's Dormitory Addition	April 1, 1965	1986 - 2005	3.75	1,250,000

	—Current	Transactions—			
Bonded Debt Outstanding July 1, 1984	New Bonds Issued	Principal Due	Principal Paid	Bonds Transferred by Defeasance	Bonded Debt Outstanding June 30, 1985
$ -----	$	$	$	$	$ -----
-----					-----
330,000		160,000	160,000		170,000
570,000					570,000
1,550,000					1,550,000
-----					-----
400,000		140,000	140,000		260,000
490,000					490,000
120,000					120,000
120,000					120,000
720,000					720,000
68,000		5,000	5,000		63,000
139,000		7,000	7,000		132,000
-----					-----
-----					-----
-----					-----
734,000		34,000	34,000		700,000
-----					-----
-----					-----
98,000		12,000	12,000		86,000
-----					-----
-----					-----
-----					-----
-----					-----
-----					-----
148,000		9,000	9,000		139,000
33,000					33,000
177,000		8,000	8,000		169,000
800,000		40,000	40,000		760,000
-----					-----
-----					-----
85,000					85,000
30,000					30,000
250,000					250,000
-----					-----
35,000		35,000	35,000		-----
70,000					70,000
795,000					795,000
-----					-----
-----					-----
14,000		6,000	6,000		8,000
185,000		12,000	12,000		173,000
-----					-----
-----					-----
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-----					-----
273,000		30,000	30,000		243,000
869,000		30,000	30,000		839,000

EXHIBIT "D" - Continued

REVENUE BOND INDEBTEDNESS
JUNE 30, 1985

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
ENTERPRISE FUNDS - Continued				
Pittsburg State University - Concluded				
Dormitory and Married Students Apartments	October 1, 1962			
	(Series A)	1986 - 1996	3.125	$ 206,000
	(Series B)	Retired	2.75	40,000
		Retired	3.125	58,000
		Retired	3.25	32,000
		Retired	3.375	74,000
		1986 - 2002	3.50	772,000
University of Kansas K.S.A. Chapter 76, Article 6a				
J. R. Pearson Resident Hall (Note 3)	October 1, 1956	Retired	2.75	710,000
Hashinger Hall (Note 3)	April 1, 1961	Retired	3.50	1,300,000
Stauffer Place III (Note 3)	October 1, 1961	Retired	3.375	192,000
		Retired	3.50	408,000
Ellsworth Hall (Note 3)	April 1, 1962	Retired	3.375	1,750,000
Housing System Revenue (Note 4, Series A, B & C only)	April 1, 1964			
	(Series A)	Retired	2.75	841,000
	(Series B)	Retired	2.875	936,000
	(Series C)	Retired	3.00	2,312,000
	(Series E)	Retired	4.25	160,000
		Retired	3.75	180,000
		1986 - 1999	3.50	1,690,000
		2000 - 2004	3.60	650,000
Housing System Revenue Oliver Hall (Note 3)	April 1, 1965 (Series A)	Retired	3.75	2,700,000
University of Kansas Medical Center K.S.A. Chapter 76, Article 8				
Dormitory Addition (Note 3)	October 1, 1961	Retired	2.75	17,000
		Retired	3.00	9,000
		Retired	3.25	19,000
		Retired	3.375	119,000
Clinical Facility	September 1, 1976	1986	8.00	5,240,000
		1987 - 1989	6.50	3,265,000
		1990 - 1991	6.75	2,640,000
		1992 - 1993	7.00	3,080,000
		1994 - 1997	7.25	7,775,000
Wichita State University K.S.A. Chapter 76, Article 6a				
Student Union Revenue	February 1, 1958			
	(Series A)	Retired	4.00	122,000
		Retired	3.50	18,000
		Retired	3.875	105,000
		Retired	4.00	255,000
	(Series B)	1986 - 1997	2.875	1,200,000

Note 3 -- These were prepaid in accordance with, and to take advantage of the discounted prepayment program for Federal College Housing Loans as offered under the Department of Education Appropriation Act of 1984.

Note 4 -- Series A, B and C of the Housing System Revenue were prepaid in accordance with, and to take advantage of, the discounted prepayment program for Federal College Housing Loans as offered under the Department of Education Appropriation Act of 1984.

	Current Transactions				
Bonded Debt Outstanding July 1, 1984	New Bonds Issued	Principal Due	Principal Paid	Bonds Transferred by Defeasance	Bonded Debt Outstanding June 30, 1985
$ 99,000	$	$ 7,000	$ 7,000	$	$ 92,000
-----					-----
-----					-----
-----					-----
-----					-----
583,000		24,000	24,000		559,000
328,000		21,000	200,365		-----
687,000		34,000	395,777		-----
-----					-----
334,000		16,000	192,654		-----
899,000		50,000	528,234		-----
409,000		30,000	253,044		-----
504,000		32,000	294,248		-----
1,219,000		81,000	732,372		-----
-----					-----
-----					-----
1,420,000		70,000	70,000		1,350,000
650,000					650,000
1,623,000		65,000	869,230		-----
-----					-----
-----					-----
-----					-----
103,000		4,000	38,811		-----
1,795,000		865,000	865,000		930,000
3,265,000					3,265,000
2,640,000					2,640,000
3,080,000					3,080,000
7,775,000					7,775,000
-----					-----
-----					-----
-----					-----
-----					-----
764,000		50,000	50,000		714,000

REVENUE BOND INDEBTEDNESS
JUNE 30, 1985

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
ENTERPRISE FUNDS - Concluded				
Wichita State University - Concluded				
Student Housing Revenue	October 1, 1960			
	(Series A)	1986 - 1993	2.75	627,000
	(Series B)	Retired	2.875	48,000
		1986 - 2001	3.00	337,000
Student Union Revenue	May 1, 1967			
	(Series C)	Retired	4.50	155,000
		Retired	4.20	235,000
		1986	4.00	335,000
		1986 - 1999	4.20	1,075,000
Stadium Addition Revenue	July 1, 1969	Retired	4.75	45,000
		Retired	4.625	45,000
		Retired	4.75	340,000
		Retired	4.875	50,000
		1986 - 1989	5.00	270,000
Dormitory Revenue	June 1, 1976	Retired	6.50	75,000
		Retired	6.75	180,000
		1986 - 1989	6.20	380,000
		1990	6.30	80,000
		1991 - 1992	6.50	175,000
		1993 - 1994	6.70	200,000
		1995 - 1996	6.75	310,000
TOTAL ENTERPRISE FUNDS REVENUE BOND INDEBTEDNESS				86,720,000
CAPITAL PROJECTS FUNDS				
Kansas Fish and Game Commission K.S.A. 1982 Supp. 32-601 and K.S.A. 32-605				
Fish Hatchery Refunding Bonds (See Section XIII, Note 14)	May 15, 1984	Retired	6.00	100,000
		1986	6.50	200,000
		1987	7.00	225,000
		1988	7.50	240,000
		1989	8.00	260,000
		1990	8.25	280,000
		1991	8.50	305,000
		1992	8.75	330,000
		1993	9.00	360,000
		1994	9.20	390,000
		1995	9.40	425,000
		1996	9.60	465,000
		1997	9.70	510,000
		1998	9.75	560,000
Fort Hays State University K.S.A. Chapter 76, Article 6a				
Physical Education Building	December 1, 1970	Retired	6.90	870,000
		Retired	6.70	150,000
		1986 - 1988	6.50	1,405,000
		1989 - 1990	6.70	520,000
		1991	6.80	275,000
		1992 - 1994	6.90	990,000
		Canceled	6.90	385,000
		1996	5.50	405,000
University of Kansas Medical Center K.S.A. 76-6a33 and K.S.A. 76-6a34				
Parking Facility	July 1, 1978			
	(Series 1978)	1986 - 1988	6.50	610,000
		1989 - 1992	6.00	400,000
		1993 - 1996	6.30	500,000
		1997 - 1999	6.50	430,000
		2000	6.60	150,000
		2001 - 2003	6.75	510,000
Medical Library	June 1, 1981	Retired	10.50	35,000
		Retired	10.50	75.000
		1986 - 1988	10.00	215,000
		1989 - 1992	9.50	290,000
		1993 - 1994	9.80	185,000
		1995	9.90	100,000
		1996	10.00	100,000

Bonded Debt Outstanding July 1, 1984	New Bonds Issued	Principal Due	Principal Paid	Bonds Transferred by Defeasance	Bonded Debt Outstanding June 30, 1985
		Current Transactions			
249,000		25,000	25,000		224,000
-----					-----
225,000		10,000	10,000		215,000
-----					-----
-----					-----
90,000		60,000	60,000		30,000
1,060,000					1,060,000
-----					-----
-----					-----
-----					-----
50,000		50,000	50,000		-----
270,000					270,000
-----					-----
-----					-----
325,000		55,000	55,000		270,000
80,000					80,000
175,000					175,000
200,000					200,000
310,000					310,000
57,065,000		3,013,000	7,056,216		46,355,000
100,000		100,000	100,000		-----
200,000					200,000
225,000					225,000
240,000					240,000
260,000					260,000
280,000					280,000
305,000					305,000
330,000					330,000
360,000					360,000
390,000					390,000
425,000					425,000
465,000					465,000
510,000					510,000
560,000					560,000
-----					-----
-----					-----
875,000		190,000	190,000		685,000
520,000					520,000
275,000					275,000
990,000					990,000
-----					-----
405,000					405,000
320,000		70,000	70,000		250,000
400,000					400,000
500,000					500,000
430,000					430,000
150,000					150,000
510,000					510,000
-----					-----
-----					-----
215,000		50,000	50,000		165,000
290,000					290,000
185,000					185,000
100,000					100,000
100,000					100,000

EXHIBIT "D" - Concluded

REVENUE BOND INDEBTEDNESS
JUNE 30, 1985

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Issue	Future Fiscal Year of Maturities	Interest Rate %	Amount of Issue
CAPITAL PROJECTS FUNDS - Concluded				
Wichita State University K.S.A. Chapter 76, Article 6a				
Library Revenue (Note 5)	June 4, 1960 (Series B)	1986 - 1990	5.00	3,600,000
Academic and Service Building Revenue (Note 6)	June 1, 1971	Retired	6.00	150,000
		1986	5.50	1,475,000
		1987 - 1990	6.00	1,125,000
		1991 - 1992	6.10	650,000
1984 Academic and Service Building Refunding Revenue Bonds (Note 6)	Nov. 15, 1984	1986 - 1987	10.00	300,000
		1988	8.75	170,000
		1989	8.00	185,000
		1990	8.20	200,000
		1991	8.40	220,000
		1992	8.60	235,000
		1993	8.80	260,000
1985 Library Refunding Revenue Bonds (Note 5)	April 1, 1985 (Series A)	1986	10.00	150,000
		1987	7.25	165,000
		1988	7.00	175,000
		1989	7.25	190,000
		1990	7.50	210,000
TOTAL CAPITAL PROJECTS FUNDS REVENUE BOND INDEBTEDNESS				22,710,000
SUBTOTAL REVENUE BOND INDEBTEDNESS				$ 528,235,000
DEFEASED BOND INDEBTEDNESS				
TRUST AND AGENCY FUNDS				
State Treasurer (Trustee for Defeased Debt) University of Kansas Humanities Building (Note 7)	March 1, 1971	Retired	5.20	140,000
		Retired	5.00	280,000
		Retired	4.50	360,000
		1986 - 1987	4.75	210,000
		1988 - 1992	5.00	610,000
KU Student Union Addition (Note 7)	Jan. 1, 1968	1986 - 1988	4.625	725,000
		1989 - 1993	4.70	275,000
KU Student Health Facility (Note 7)	June 1, 1972	1986	4.875	1,590,000
		1987	5.00	180,000
		1988	5.10	180,000
		1989 - 1990	5.20	400,000
		1991 - 1992	5.25	450,000
KU Student Union Annex (Note 7)	Oct. 1, 1958	1986 - 1999	3.00	1,100,000
KU Satellite Union (Note 7)	July 1, 1977	1986 - 1991	5.10	1,110,000
		1992	5.20	130,000
		1993	5.30	140,000
		1994 - 1997	5.40	620,000
TOTAL AGENCY DEFEASED DEBT WITH STATE TREASURER				8,500,000
CAPITAL PROJECTS FUND				
1960 Library Revenue	June 4, 1960	1986 - 1990	5.00	3,600,000
1971 Academic and Service Building Revenue (Note 6)	June 1, 1971	Retired	6.00	150,000
		1986	5.50	1,475,000
		1987 - 1990	6.00	1,125,000
		1911 - 1992	6.10	650,000
TOTAL CAPITAL PROJECTS FUNDS DEFEASED DEBT				7,000,000
SUBTOTAL DEFEASED DEBT				15,500,000
TOTAL ALL FUNDS REVENUE BOND INDEBTEDNESS				$ 543,735,000

Note 5 -- During fiscal year 1985, the 1960 Library Revenue Bonds were defeased by issuing the 1985 Library Refunding Revenue Bonds and transferring amounts to the Escrow Trustee, Southwest National Bank of Wichita, sufficient to make investments in government securities to cover interest and principal payments of the 1960 Library Revenue Bonds. Prior to the 1960 Library Revenue bond payment dates the Escrow Trustee is to transfer monies to the 1960 Library Bond and Interest Sinking Fund from which the interest and principal payments are to be made on the defeased debt. For additional details, see Section XIII, item 14.

Note 6 -- Per Bond Resolution and Escrow Trust Agreement dated November 15, 1984, between the Board of Regents and the Southwest National Bank of Wichita as Escrow Trustee, the 1984 Academic and Service Building Refunding Revenue Bonds were issued to advance refund and defease the 1971 Academic and Service Building Revenue Bonds. The proceeds of the Series 1984 Bonds went to the Escrow Trustee together with other monies transferred sufficient to make investments in U.S. Government obligations to cover principal and interest payments of the Series 1971 Bonds. Prior to the 1971 Series bond payment dates the Escrow Trustee is to transfer monies to the 1971 Academic and Service Building Bond and Interest Sinking Fund from which the interest and principal payments are to be made. See Section XIII, item 14 for additional details.

Note 7 -- Per Trust Agreement in fiscal year 1983 between the Board of Regents and the State Treasurer, these bonds of the University of Kansas were defeased and amounts of money were transferred from the University of Kansas to the State Treasurer acting as trustee sufficient to make purchases of direct U.S. Government obligations to cover principal and interest payments of such bonds. For additional details, see Section XIII, item 14.

Bonded Debt Outstanding July 1, 1984	Current Transactions New Bonds Issued	Principal Due	Principal Paid	Bonds Transferred by Defeasance	Bonded Debt Outstanding June 30, 1985
1,475,000				<1,475,000>	-----
-----					-----
450,000				<450,000>	-----
1,125,000				<1,125,000>	-----
650,000				<650,000>	-----
	300,000				300,000
	170,000				170,000
	185,000				185,000
	200,000				200,000
	220,000				220,000
	235,000				235,000
	260,000				260,000
	150,000				150,000
	165,000				165,000
	175,000				175,000
	190,000				190,000
	210,000				210,000
14,615,000	2,460,000	410,000	410,000	<3,700,000>	12,965,000
$ 290,540,000	$157,265,000	$ 3,423,000	$ 7,466,216	$<222,560,000>	$ 214,125,000
-----					-----
-----					-----
100,000		100,000	100,000		-----
210,000					210,000
610,000					610,000
200,000		50,000	50,000		150,000
275,000					275,000
320,000		160,000	160,000		160,000
180,000					180,000
180,000					180,000
400,000					400,000
450,000					450,000
633,000		33,000	33,000		600,000
740,000		90,000	90,000		650,000
130,000					130,000
140,000					140,000
620,000					620,000
5,188,000		433,000	433,000		4,755,000
		180,000	180,000	1,475,000	1,295,000

		200,000	200,000	450,000	250,000
				1,125,000	1,125,000
				650,000	650,000
		380,000	380,000	3,700,000	3,320,000
5,188,000		813,000	813,000		8,075,000
$ 295,728,000	$157,265,000	$ 4,236,000	$ 8,279,216	$<218,860,000>	$ 222,200,000

EXHIBIT "E"

LOANS OUTSTANDING
JUNE 30, 1985

DESCRIPTION OF LOAN (By Fund Class and Agency)	Date of Loan	Future Fiscal Year of Maturities	Interest Rate %	Original Loan Amount
SPECIAL REVENUE FUND				
Department of Social and Rehabilitation Services Adult Care Homes Lawsuit Settlement Fund (Note 1)	June 30, 1985	1989	8.18	$ 12,000,000
CAPITAL PROJECTS FUND				
Department of Administration 900 Jackson Street Acquisition Fund (Note 2)	March 11, 1983	1988 - 2007	7.90	$ 11,245,000
INTRAGOVERNMENTAL SERVICE FUND				
Department of Administration - Division of Printing State Printing Plant Construction Fund (Note 3)	July, 1984 April, 1985	1986 - 2010	Adjusted Annually	$ 3,856,000

Note 1 -- The loan amount bears interest at a rate equal to the rate of interest being paid on state inactive account moneys at the time of making such loan which was 8.18% interest. Any money received from the federal government for reimbursements of amounts paid in settlement of the lawsuit, Country Club Home, Inc. et al v. Robert C. Harder, as Secretary of Social and Rehabilitation Services, is to be deposited into the Adult Care Homes Lawsuit Settlement Fund and a loan payment is to be made from this fund to the Pooled Money Investment Board. The loan principal and interest is to be paid on or before July 1, 1988. For additional information see Section XIII, item 13B.

Note 2 -- The first interest payment is due on September 1, 1986. On September 1, 1987 and each July 1 thereafter through 2006, principal payments in the amount of $562,250 and interest payments on the unpaid principal are due. The entire loan amount can be repaid at any time in the event it is decided to issue revenue bonds. For additional information see Section XIII, item 13A.

Note 3 -- Commencing on January 1, 1986 the loan shall bear interest at a rate of 8.8% for calendar year 1986 and each year thereafter the rate of interest shall be fixed on January 1 of such year at the rate being paid on state inactive bank accounts. Commencing in calendar year 1986, the principal and interest of the loan amounts are to be repaid in payments payable at least annually for a period of not more than 25 years. The repayment amounts are to be recomputed each year to reflect the new interest rate and shall be calculated each year on a substantially level payment basis based on a total original amortization period of 25 years. For additional information see Section XIII, item 13C.

	Current Transactions			
Loans Outstanding July 1, 1984	New Loans	Principal Due	Principal Paid	Loans Outstanding June 30, 1985
	$ 12,000,000			$ 12,000,000
$ 11,245,000				$ 11,245,000
	$ 3,856,000			$ 3,856,000

WATER SUPPLY STORAGE IN FEDERAL MULTIPURPOSE RESERVOIRS
PRINCIPAL BALANCE AND ANNUAL PRINCIPAL AND INTEREST REQUIREMENTS
JUNE 30, 1985

EXHIBIT "F"

Reservoir	June 30, 1985 Principal Balance	Interest Rate Percent	Principal & Interest Paid FY 1985	No. of Years Principal Paid to Date
Big Hill*	$ 7,079,388	4.012	$ 60,184	5
Clinton**	6,858,708	3.502	182,843	6
Council Grove	1,267,504	2.699	52,200	10
Elk City	1,863,015	2.742	77,272	10
Hillsdale*	22,808,293	4.012	102,363	4
John Redmond	3,789,881	2.670	157,580	11
Marion	1,410,572	3.046	59,974	8
Milford	11,353,371	2.632	455,986	9
Perry	8,263,166	3.046	347,267	7
	$64,693,898		$1,495,669	

*The final costs have not been computed by the federal government, but the principal shown herein has been revised to reflect updated estimates made in 1983 by the Corps of Engineers. However, annual debt service payments have continued to be made on the original (lower) cost estimates. The current payment does not cover the annual interest on the updated principal which adds to the principal.

**Final costs have not been computed by the federal government nor has a revised estimate been provided. The current principal and interest payment is based on the original cost estimate.

Additional information is provided in financial note number 23 found in Section XIII, Notes to the Financial Statements.

SECTION XIII

NOTES TO THE FINANCIAL STATEMENTS

State of Kansas
Notes to the Financial Statements
For the Year Ended June 30, 1985

1. SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements have been prepared to the extent possible in accordance with generally accepted principles of governmental fund accounting. The accompanying financial statements are prepared from fund and account records maintained by the Division of Accounts and Reports and include all funds required by statute to be deposited and disbursed through the State Treasury by the various boards, commissions, authorities and state-spending agencies which are subject to legislative review and annual appropriation. Also included in the Combined and Fund Class Balance Sheet Statements are the following items, although they are not deposited and disbursed through the State Treasury: (1) monies locally held in trust for inmates, clients and members confined at state institutions; (2) authorized agency imprest funds; (3) investment activities of the Department of Administration, Kansas Fish and Game Commission, Department of Transportation, Kansas Public Employees Retirement System, Department of Health and Environment, Real Estate Commission and the University of Kansas Medical Center; (4) activities related to Fish Hatchery Revenue Bonds which are also included in the General Long-Term Obligations Account Group (Section XII). The investment activities are also shown in the other statements with corresponding expenditures removing the amounts outside the State Treasury from the fund balances. Exclusions from these financial statements are the following items which are outside the State Treasury: (1) certain locally collected custodial funds; (2) institutional canteen funds; (3) patient's benefit funds; (4) student union, athletic, cafeteria, foundation and endowment funds of the state supported universities, (5) Kansas Turnpike Authority and (6) deferred compensation plan assets held by third party administrator.

B. FUND ACCOUNTING

The financial activities of the State are organized and accounted for on the basis of individual funds segregated for the purpose of carrying on specific activities or obtaining certain objectives in accordance with statute, specific regulations, restrictions or limitations. These individual funds and financial activities have been classified into the following fund categories and account group: (1) State General Fund, (2) Federal Revenue Sharing Fund, (3) Special Revenue Funds, (4) Highway Funds, (5) Capital Projects Funds (6) Enterprise Funds, (7) Intragovernmental Service Funds, (8) Trust and Agency Funds (Employment Security Funds and Retirement Funds are included in this class, but shown separately), (9) Clearing, Refund and Suspense Funds, (10) State Payroll Clearing Fund and (11) General Long-Term Obligations Account Group. The State General Fund, Federal Revenue Sharing Fund, Special Revenue Funds, Highway Funds and Capital Projects Funds represent Governmental Fund Types. The Enterprise Funds and the Intragovernmental Service Funds represent Proprietary Fund Types. The Trust and Agency Funds, Clearing, Refund and Suspense Funds and the State Payroll Clearing Fund represent Fiduciary Fund Types. An explanation of each fund class utilized in this report is included on the reverse side of the title page for each fund class section.

C. BASIS OF ACCOUNTING

The financial statements contained in this report are prepared on the modified accrual with encumbrance modification basis for the Governmental, Proprietary, and Fiduciary Type funds. Approximately ten days is allowed after the close of each fiscal year to record all revenues, expenditures and encumbrances applicable to the period being closed. This allows for more accurate recording and reporting of the financial activities.

Revenues are recognized when they are measurable and available to finance current expenditures. Recognition and reporting occurs when the cash receipts are deposited into the State Treasury. This basis is used for self-assessed taxes, grants, fines, fees and all other items of revenue. Estimated taxes receivable from levies on ad valorem property are recorded and recognized in the balance sheets statements in this report.

Expenditures as used in the accompanying financial statements are based upon the actual amount of warrants issued and interfund transactions processed during the fiscal reporting period. This differs from the basis used in budgetary documents, which treats as expenditures monies reserved in the form of encumbrances for the payment of contracts, leases, orders and other types of obligations.

Encumbrances as used in the accompanying financial statements represent amounts of current or prior years' appropriations or fund balances which have been reserved for the eventual payment of goods or services provided or ordered prior to the closing date of the fiscal year. The amounts reported as encumbrances in the accompanying financial statements represent both items which constitute actual liabilities for which payment warrants were not issued by the closing of the fiscal year, and actual orders placed for goods or services on or before the closing date of the fiscal year. These amounts have not been considered as expenditures in the accompanying financial statements, but are shown as other obligations for which a corresponding amount of fund balance has been reserved.

2. FIXED ASSETS

Land, buildings, equipment, capital improvements and infrastructure assets are recorded as expenditures at the time of payment for their purchase or construction. Currently, these assets are not reflected on the State's balance sheets, but fixed asset records are maintained at cost through the use of agency and central accounting records primarily to insure accountability. Depreciation is not recorded on the central accounting records, but generally is maintained at the state agency level for proprietary fund type assets in conjunction with the establishment of service rates. Donated fixed assets are added to the fixed assets accountability records at their fair market value at the time of donation.

3. LEASED ASSETS

Payments made for leased assets are recorded as expenditures over the lease term as they are paid whether or not the property rights extend beyond the current fiscal reporting period. The recognition of capital leases as an asset and an obligation at the beginning of the lease term is not currently practiced, and is not reported in the accompanying financial statements. Payments made under lease-purchase options are recorded as rental expense until the purchase option is exercised, at which time the total payments to date are reflected as an addition to the fixed assets accountability records. Payments made on installment purchases for capital items are recorded at the time of payment as an addition to the fixed assets accountability records. For more information concerning lease purchase agreements, see item 22 of this section concerning certificate of participation financing.

4. LONG-TERM BONDED INDEBTEDNESS

The State of Kansas has no general obligation bonds outstanding. Statutory authority has been granted for the issuance of revenue bonds payable from user fees to the Board of Regents for academic and hospital facilities, student unions, dormitories and athletic facilities; to the Department of Transportation for state freeway construction; to the Department of Health and Environment for sewage treatment facilities; to the Department of Administration for the purchase of office facilities; and to Fish and Game Commission for a fish hatchery. The revenue bonds outstanding are reported as "Bonds Payable" by Fund Class in the Balance Sheets with the details of each bond issue reported in the General Long-Term Obligations Account Group. Issuance of additional revenue bonds is subject to specific legislative approval. For additional information on long-term debt, see notes 13, 14, 15 and 19 of this section.

5. INVENTORIES

Purchases of materials and supplies are treated as expenditures for all Fund Types when payment is made. No amounts for inventories are reported in the Balance Sheets.

6. DEFERRED CHARGES/PREPAID EXPENSES

In all Fund Types, the item is recorded as an expenditure when payment is made. No amounts for these items are included in the Balance Sheets.

7. INVESTMENTS

Investments are reflected in the accompanying financial statements on an accrual basis for the Kansas Public Employees Retirement Fund and on the cost basis for certain other funds that are statutorily authorized to be separately invested. Other monies in the "common cash pool" in the State Treasury, not immediately needed for the payment of liabilities in the form of warrants (checks), may be invested under provisions of statute by the Pooled Money Investment Board. These invested amounts are not separately stated in the Balance Sheets, but are included in the "Equity in State Treasurer's Common Cash Fund" designation under the appropriate Fund Class.

8. ANNUAL LEAVE ACCUMULATIONS

It is the current policy to record the cost of annual leave accumulations as a current expenditure at the time of payment, based upon the current pay rate at the time of usage or upon termination of employment. Classified employees earn maximum annual leave ranging from 8 to 14 hours per month, depending upon length of service. Maximum accumulations range from 144 to 240 hours depending upon length of service. Annual leave accumulations for unclassified employees are similar, but vary between state agencies. In all cases, the present policy is to fund these payments on a "pay as you go" basis.

9. SICK LEAVE ACCUMULATIONS

It is the current policy to record the cost of sick leave accumulations as a current expenditure at the time of payment based upon the current pay rate at the time of usage or upon retirement. Sick leave is generally earned by employees on the basis of one day per month with unlimited accumulation and is paid when an employee is absent due to personal or family illness. Sick leave used for family illness is limited to forty hours per year. Payment is made to a retiring employee for a portion of the accumulated sick leave if the accumulation exceeds 100 or more days. The portion paid is dependent upon the total number of accumulated days and years of service. The minimum amount payable is 30 days and the maximum is limited to 60 days. All such costs are recorded as current expenditures at the time of payment.

10. CLAIMS AGAINST THE STATE AND AGENCIES

Numerous special claims covering a variety of items are filed against the State and its agencies. Generally, these claims are not considered to be routine or the type presented as normal, daily government operations. Limited statutory authority has been provided to state officials and agencies to consider and pay claims for cancelled state warrants, property damage and loss claims of not to exceed $250 by inmates of correctional institutions, property damage and loss claims of not to exceed $500 to employees suffering losses not due to their own negligence, property damage and loss claims of not to exceed $500 to other individuals due to employee or agency negligence and claims of not to exceed $500 for services rendered or goods furnished to a state agency for which payment was not made in the fiscal year in which such service or goods was furnished. The claims which may be considered, approved and paid under the limited authority granted to state officials and agencies are not considered material in amount to adversely impact the State's financial position. Claims exceeding these limits or a type for which statutory authority does not exist for their payment must be referred to and considered by the State Legislature. From information provided from the Legislative Research Department, there are no major claims filed with the Joint Committee on claims against the state. Other pending special claims which may be considered and approved by the Legislature cannot be reasonably determined at this time, but are not considered material in amount to adversely impact the State's financial position.

The State also has numerous cases in litigation. From information provided by the Attorney General's Office, there was one lawsuit in which the Attorney General's Office was able to report that litigation was pending June 30, 1985. The case was Mangus v. State of Kansas in which a settlement of $375,000.00 was approved by the Finance Council July 24, 1985 and payment was made during fiscal year 1986. Although there are numerous other cases pending against the State, it is impossible to estimate the potential liability.

The contingent liabilities concerning the claims and litigation cases mentioned have not been recognized in the financial statements. The accounting treatment is to record them during the fiscal period in which payment is made or monies are encumbered for payment.

11. DEFICIT FUND BALANCES

Some of the individual funds included in the accompanying financial statements will reflect a negative unencumbered cash balance. This occurs as a result of the accounting practice to record orders for supplies, materials and equipment, services and other contractual obligations and construction contracts at the time the order or contract is let contingent upon the receiving of cash by the time actual payments become due. Generally, this deficit condition exists in the State Highway Fund and other Special Revenue Funds where federal grant cash cannot be drawn until payments are due to be made.

12. SALARIES AND WAGES

For budget and accounting purposes, salary payments by state law are charged to the fiscal year in which the last day of the payroll period occurs. The majority of the State's officers and employees are paid on a monthly basis for a period commencing on the eighteenth of one month through the seventeenth of the following month. Since costs for the payroll period commencing on June 18th are considered obligations of the succeeding fiscal year, no accrual of salary costs for the period from June 18-30 are reflected in the accompanying financial statements for this group of employees. Costs covering payroll periods ending June 30 are reflected as either expenditures or encumbrances in the accompanying financial statements for (1) Plant employees of the

Division of Printing of the Department of Administration, (2) certain unclassified employees of universities where the major responsibility is teaching, (3) members and employees of the State Legislature, (4) Insurance companies' examiners of the State Insurance Department and (5) any state agency abolished at June 30 by law. The salary cost for officers and employees of the University of Kansas Medical Center for the bi-weekly payroll period ending June 29, 1985 is reflected in the accompanying financial statements as expenditures or encumbrances.

13. OUTSTANDING LOANS

A. DEPARTMENT OF ADMINISTRATION FOR PURCHASE OF 900 JACKSON STREET PROPERTY (SANTA FE BUILDING)

A loan in the amount of $11,245,000 was made to the Department of Administration by the State Pooled Money Investment Board from the common cash pool of the State Treasury on March 11, 1983 for the purchase of the Santa Fe Office Building property at 900 Jackson Street, Topeka, Kansas. Terms of the loan agreement provides for the payment of interest at a rate of 7.9% on the outstanding principal. The first interest payment is due September 1, 1986 in the amount of $3,104,307.20 for the period from March 11, 1983 through August 31, 1986. The first principal payment is due on September 1, 1987 in the amount of $562,250 plus accrued interest and on each July 1 thereafter through the year 2006 in the amount of $562,250 plus accrued interest on the unpaid principal at the 7.9% rate. The entire loan amount can be repaid at any time in the event is it decided to issue revenue bonds. The loan principal and interest is to be paid from revenues derived from rental charges imposed upon state agencies occupying office space in the building. Under terms of the office building purchase agreement, the purchase price of $11,245,000 was placed into an escrow account with the First National Bank of Topeka until the control of the property is relinquinshed by the current owners to the State. Pending this occurrence, terms of the escrow agreement provide for the investment and reinvestment of the escrowed funds in obligations of the United States Government or of its agencies that are insured or unconditionally guaranteed as to principal and interest by the United States Government or in an insured money market deposit account of not more than $100,000 at the escrow agent's bank. On September 1, 1986, the funds remaining in the hands of the escrow agent shall be paid to the State Treasurer for deposit after deducting the escrow fee. Investments held by the escrow agent on June 30, 1985 were as follows:

Description	Shares/Par Value	Cost	Market	Current Yield
U.S. Treasury Notes 13.5% due 2-15-86	$13,161,000	$14,194,234	$13,617,555	13.05%
Trust for Short-Term Government Securities	1,052	1,052	1,052	7.51%
Totals	$13,162,052	$14,195,286	$13,618,607	

B. DEPARTMENT OF SOCIAL AND REHABILITATION SERVICES FOR ADULT CARE HOMES LAWSUIT SETTLEMENT

A loan in the amount of $12,000,000 was made to the Department of Social and Rehabilitation Services by the State Pooled Money Investment Board from the common cash pool of the State Treasury for settlement of the case filed by nursing homes (Country Club Home, Inc. et al v. Robert C. Harder, as Secretary of Social and Rehabilitation Services, Case No. 81-EV-1041, District Court of Sedgwick County, Kansas). The loan amount was transferred to the Adult Care Homes Lawsuit Settlement Fund on June 30, 1985. Terms of the loan agreement provides for interest to be paid at a rate of 8.18% from the date the proceeds are withdrawn from the State Treasury which occured on July 11, 1985. The loan principal and interest is to be paid on or before July 1, 1988. Approximately $4.1 million of the loan amount is expected to be received from the federal government as reimbursement of the amount paid in settlement of the lawsuit and is to be applied to the loan principal. The federal reimbursement is expected in the 1986 fiscal year. The balance of the principal and interest accruing on the loan is expected to be paid in fiscal years 1987 and 1988 from the State General Fund.

C. DEPARTMENT OF ADMINISTRATION FOR CONSTRUCTION OF A STATE PRINTING PLANT

The Secretary of Administration was authorized to borrow not to exceed $3,856,900 for the construction of a new state printing plant to replace an existing facility. Loans totaling $3,856,900 have been made by the State Pooled Money Investment Board from the common cash pool of the State Treasury. The first loan of $2,500,000 was made in July, 1984 and the second loan of $1,356,900 was made in April, 1985. The terms of the loan agreement provides for interest to commence on January 1, 1986 on the unpaid balance of the loan at that date. An interest rate of 8.8% has been fixed for the 1986 calendar year. Thereafter the rate of interest for the calendar year shall be fixed at a rate equal to the rate to be paid on inactive bank accounts. Commencing in calendar year 1986, the loan principal and interest shall be paid annually for a period of not more than 25 years. The amount is to be recalculated each year to reflect the revised interest rate and is to be calculated each year on a level payment basis based upon the original authorization period of 25 years. The loan principal and interest is to be paid solely from revenues derived from charges for printing services provided to agencies of the State.

14. BOND DEFEASANCE

During fiscal year 1983 the Board of Regents entered into trust agreements with the State Treasurer to defease the University of Kansas' Humanities Building Revenue Bonds, Student Union Additional Revenue Bonds, Student Health Facility Revenue Bonds, Student Union Annex Revenue Bonds and Satellite Student Union Building Revenue Bonds. These bonds were defeased by transferring amounts to the State Treasurer sufficient to purchase direct U.S. Government Obligations to be held in trust by the Trustee (State Treasurer) in order to make payments of the bond principal and interest when due. Monies were transferred and the State Treasurer acting as Trustee and acting through the Pooled Money Investment Board acquired direct U.S. Government Obligations with such transferred amounts. Non-Expendable Trust Funds in the Trust and Agency class of funds were established for the State Treasurer to account for the money transferred for the bond defeasance, to record the investment in the direct U.S. Government Obligations and to record the payment by the State Treasurer to the Fiscal Agency Fund of the principal and interest payments to the holders of the bonds.

During fiscal year 1984 the Kansas Fish and Game Commission defeased the Fish Hatchery Gross Revenue Bonds, Series 1982 by issuing Refunding Bonds, and transferring amounts to the Trustee, Central National Bank, Junction City, Kansas (see Note 15).

During fiscal year 1985 Wichita State University defeased the Academic and Service Building Revenue Bonds, Series 1971 by issuing the Academic and Service Building Refunding Revenue Bonds, Series 1984 and transferring amounts to the Escrow Trustee, The Southwest National Bank of Wichita. The Bond Resolution authorized and provided for the issuance of Academic and Service Building Refunding Revenue Bonds of the Board of Regents in the principal amount of $1,570,000.00 for the purpose of refunding prior to maturity the Academic and Service Building Revenue Bonds, Series 1971 which had principal amount outstanding of $2,225,000.00. In accordance with the Bond Resolution and the Escrow Trust Agreement dated as of November 15, 1984, between the Board of Regents and The Southwest National Bank of Wichita as Escrow Trustee, the proceeds of the same of the 1984 Refunding Bonds were deposited with the Escrow Trustee and $497,962.78 was transferred from Wichita State University's 1971 Academic and Service Building Bond and Interest Sinking Fund and their 1971 Academic and Service Building Revenue Fund. Per the Escrow Trust Agreement the escrowed securities and monies with the escrow trustee in the Escrow Trust Account should be sufficient to make all principal and interest payments on the bond payment dates for the 1971 Academic and Service Building Revenue Bonds. This agreement also provides that the Escrow Trustee, rather than making these principal and interest payments, transfers the monies for the principal and interest payments to Wichita State University's 1971 Academic and Service Building Bond and Interest Sinking Fund. This defeased debt has the interest and principal payments processed in the 1971 Academic and Service Building Bond and Interest Sinking Fund.

During fiscal year 1985 Wichita State University also defeased the Library Revenue Bonds of 1960, Series B by issuing the Library Refunding Revenue Bonds, Series A, 1985 and transferring amounts to the Escrow Trustee, The Southwest National Bank of Wichita. In accordance with the Bond Resolution and the Escrow Trustee Agreement between the Board of Regents and The Southwest National Bank of Wichita as Escrow Trustee, the proceeds of the 1985 Library Refunding Revenue Bonds in the principal amount of $890,000 were deposited with the Escrow Trustee for the purpose of refunding prior to maturity the 1960 Library Revenue Bonds with principal amount outstanding of $1,475,000.00. Wichita State University also transferred $468,024.03 from the 1960 Bond and Interest Sinking Fund and the 1960 Library Revenue Fund to the Escrow Trust Account. Per the Bond Resolution and Escrow Trust Agreement the proceeds of the Series A, 1985 Bonds together with the other available funds were deposited into the Escrow Trust Account sufficient to purchase certain Government Securities to provide for the payment of the Series B, 1960 Bonds. The Escrow Trust Agreement also provides that the Escrow Trustee transfers the monies for the principal and interest payments to the 1960 Library Bond and Interest Sinking Fund. The bond payments for this defeased debt is then processed in this fund in the Central Accounting System for Kansas.

During fiscal year 1985, the Department of Transportation defeased the outstanding Highway Bonds with principal amount outstanding of $218,860,000.00 by issuing Highway Refunding Bonds, Series 1985, in the principal amount of $154,805,000.00 and transferring $15,238,573.61 from the State Freeway Fund and Sinking Fund to the Escrow Fund of the Escrow Trustee, The First National Bank of Topeka, Kansas. Per the Bond Resolution adopted January 25, 1985, and the Escrow Trust Agreement dated January 15, 1985, between the Secretary of Transportation and The First National Bank of Topeka as Escrow Trustee, the proceeds of the refunding bond issue par value of $154,805,000.00, premium of $1,004.80 and accrued interest of $567,582.08 were deposited as follows: the accrued interest of $567,582.08 was deposited into the Highway Refunding Bonds Sinking Fund of the State Freeway Fund; $3,714,933.52 was deposited in the Cost of Issuance Account; and $151,091,071.28 was deposited into the Escrow Fund of the Escrow Trustee. The monies in the Escrow Fund are to be invested per the trust agreement in certain United States Treasury Obligations, State and Local Government Series and U.S. Obligations in order to transfer sufficient amounts on the necessary dates from the Escrow Fund to the paying agents for the payment of the principal and interest on the outstanding Highway Bonds that were defeased. The Escrow Fund is outside the State Treasury and is not recorded in the Central Accounting System for Kansas.

15. FISH HATCHERY REVENUE BONDS AND REFUNDING REVENUE BONDS

The 1982 Session of the Legislature authorized the Kansas Fish and Game Commission to issue and sell Fish Hatchery Revenue Bonds and Refunding Revenue Bonds (see Section XII) and to create funds in connection with these revenue bonds. For the purposes of paying the principal and interest on these revenue bonds, the Kansas Fish and Game Commission is to issue and sell hatchery stamps affixed to all fishing licenses they issue. The Legislature also provided that the monies collected in connection with these Fish Hatchery Bonds are not required to flow through the State Treasury. The Resolution of the Kansas Fish and Game Commission adopted December 8, 1982 authorizing the issuance of $6,000,000 Fish Hatchery Gross Revenue Bonds, Series 1982 created and ordered to be established and maintained by the Commission, the Construction Fund, the Revenue Fund, the Principal and Interest Fund, Bond Reserve Fund, and the Surplus Fund. These funds are to be maintained and administered by the Commission with the Paying Agent (Central National Bank, Junction City, Kansas), so long as any of the bonds remain outstanding and unpaid.

The Resolution adopted December 8, 1982 for the Fish Hatchery Gross Revenue Bonds, Series 1982 provided that the 1982 Bonds may be defeased and discharged by depositing with the Trustee prior to their maturity date, amounts together with interest to be earned on U.S. obligations that will be sufficient for the payment when due of the principal thereof and the interest accrued to the date of redemption.

During fiscal year 1984, the Kansas Fish and Game Commission defeased the Fish Hatchery Gross Revenue Bonds, Series 1982 with $5,820,000 outstanding by issuing $4,650,000 principal amount of Gross Revenue Refunding Bonds, Series 1984 and transferring amounts to the Trustee per the Escrow Deposit Agreement dated as of May 15, 1984. The Kansas Fish and Game Commission appointed Central National Bank, Junction City, Kansas, as Trustee for the purpose of refunding, paying and discharging the 1982 Fish Hatchery Gross Revenue Bonds.

The Resolution of the Kansas Fish and Game Commission adopted May 25, 1984, authorizing the issuance of $4,650,000 Gross Revenue Refunding Bonds, Series 1984 ordered to be established by the Commission, the Principal and Interest Fund, the Bond Reserve Fund, the Surplus Fund, the Construction Fund and the Revenue Fund. These funds are currently outside the State Treasury with the Paying Agent, Central National Bank, Junction City.

Although the funds with the Kansas Fish and Game Commission related to the Fish Hatchery Refunding Revenue Bonds are outside the State Treasury, the activity as supplied by Kansas Fish and Game Commission is recorded in the Central Accounting System for Kansas with corresponding expenditures removing these amounts outside the State Treasury. The activity of the funds with the Trustee is not recorded in the Central Accounting System.

16. CONTINGENT LIABILITY FOR RAILROAD REHABILITATION LOAN GUARANTEE

During fiscal year 1984 the Kansas Secretary of Transportation, the Federal Railroad Administration and the Mid-States Port Authority executed a "Conditional Guarantee Agreement" which obligates the State under certain conditions. This agreement was entered into in order that moneys could be loaned by the Administrator of the Federal Railroad Administration to the Mid-States Port Authority for the acquisition and rehabilitation of railroad facilities from the trustee of the Chicago, Rock Island and Pacific Railway Company. Pursuant to 505(h) of the Railroad Revitalization and Regulatory Act of 1976 the Federal Railroad Administrator agreed to purchase up to $18,000,000 principal amount of notes issued by the Mid-States Port Authority and secured by a Mortgage and Trust Agreement. Kyle Railways, Inc. has entered into a guarantee agreement by which Kyle Railways, Inc. has guaranteed all obligations of the Mid-States Port Authority to the Federal Railroad Administrator and the stockholders of Kyle have pledged their outstanding shares to the Federal Railroad Administrator as partial consideration for the purchase of the notes by the Federal Railroad Administrator. In order that the Federal Railroad Administrator purchase the notes, the Kansas Secretary of Transportation partially and conditionally guaranteed such payment obligations of the Mid-States Port Authority. In the event of a default, the Kansas Secretary of Transportation agreed under certain conditions to pay to the Federal Railroad Administrator 50% of the loss to the Federal government on the balance of the notes including principal and interest less 50% of the net amount of any assets the Federal Railroad Administrator could collect from other parties that would be applied to the payment of the principal balance of the notes. The default payment by the Department of Transportation would be contingent upon appropriations by the Legislature to the Railroad Rehabilitation Loan Guarantee Fund.

The federal loan to Mid-States Port Authority passed through the State Treasury in the "State Railroad Planning and Assistance - Federal Fund". Expenditures in the amount of $12 million in fiscal year 1984 and in the amount of $3.43 million in fiscal year 1985 were made from the "State Railroad Planning and Assistance - Federal Fund" to the Mid-States Port Authority for the payment of federal loan moneys received from the Federal Railroad Administration. This results in a total of $15.43 million principal amount of issuance at June 30, 1985. Due to this Conditional Guarantee Agreement, if the Mid-States Port Authority would default, the State would have a contingent liability as of June 30, 1985 of $7.715 million less 50% of the net assets the Federal Administrator could collect from other parties that would be applied to the payment of the principal balance of the notes. Mid-States Port Authority had $723,030.33 as of July 15, 1985 in a trust fund to be used for repayment of the loan. The first principal payment for repayment of the loan is not due for five years from the date of the original issuance and for five years only principal payments in the amount of 1/10 of the issuance amount are due. Interest begins to accrue ten years after the date of the original issuance at a rate of 15.09841%.

17. UNEMPLOYMENT CONTRIBUTIONS

The State of Kansas is a reimbursing employer as concerns unemployment contributions to the Employment Security Fund, and as such makes quarterly payments at a previously determined fiscal year rate. The fiscal year rate is expressed as a percentage of covered total wages and is the same for all state agencies for the fiscal year determined. Due to this method of contribution to the Employment Security Fund by the various state agencies, benefit payments made during a fiscal year to former state employees may exceed the State's computed available share of the fund balance and result in a negative balance or liability. It is also possible that benefit payments made during a fiscal year to former state employees may be less than the state's computed available share of the fund balance and result in a position balance or asset.

The fund reflects a positive balance of $1,724,523 as of June 30, 1985. This balance does not include the state's payment for the quarter ending June 30, 1985 in the amount of $907,256.58. This money was available in the Department of Administration's Unemployment Compensation Tax Clearing Fund but the payment had not been made to the Employment Security Fund as of June 30, 1985. Due to the financial reporting method currently employed by the State of Kansas, potential liabilities or cash assets in funds of this type are not recognized in the accompanying financial statements.

18. WORKERS' COMPENSATION INSURANCE

The State is self-insured for workers' disability compensation insurance coverage for employees of its departments and agencies. By state law, the State Workmen's Compensation Self-Insurance Fund was established in the State Treasury for the payment of claims and other costs under the workmen's compensation law and costs associated with administering the fund. The resources of the fund are derived through an assessment rate applied to the state agencies' payrolls and paid from the state agencies' appropriations. Due to an inadequate assessment rate, a loan of $550,000 was made from the State General Fund during the 1985 fiscal year. The loan repayment will be completed in the 1986 fiscal year. To provide for the loan repayment and to adequately fund costs of the program, the assessment rate will increase from .04% to .07% on state agencies' payrolls paid after June 30, 1985. Payments from the State Workmen's Compensation Self-Insurance Fund for claims were $3.4 million for the 1985 fiscal year. The State Workmen's Self-Insurance Fund estimates are that the present value of future payments on reported claims as of June 30, 1985, is approximately $5.9 million. This liability is not included in the accompanying financial statements.

19. SEWAGE TREATMENT CONSTRUCTION GRANT REVENUE BONDS

The 1973 Kansas Legislature authorized the Kansas Secretary of Health and Environment to issue revenue bonds, not to exceed $20 million, for the purpose of providing grants to political subdivisions for the construction of sewage disposal facilities. Revenue bonds were issued during the 1974 and 1977 fiscal years totaling $3,515,000 with maturities extending to the mid-1990's. The bond principal and interest are payable solely from sewer service charges imposed by the Secretary of Health and Environment and collected in accordance with grant agreements entered into with the political subdivisions. These revenues had been pledged and assigned to a trustee bank under terms of the bond issue. In conjunction with these bond issues, the State was required to transfer to a bond reserve fund an amount equal to the maximum annual debt service requirements. To satisfy this requirement, the 1973 Legislature appropriated $1,500,000 from the State Self-Insurance Reserve Fund and created a first claim and lien of this amount for debt service reserve obligations related to the Sewage Treatment Construction Grant Revenue Bonds. Through June 30, 1985, two transfers totaling $302,675 were made during the 1974 and 1977 fiscal years from the State Self-Insurance Reserve Fund to the respective Debt Service Reserve Funds. Details on these bond issues are included in Section XII under General Long-Term Obligations Account Group.

20. DEFERRED COMPENSATION PLAN

The State began a voluntary deferred compensation program as authorized by IRS Code Section 457 on July 1, 1980. Salary reduction agreements are made with eligible employees whereby prescribed amounts are withheld from the employees pay and remitted to the Trustee, Aetna Life Insurance and Annuity Company which invests them in eligible Annuity products, in accordance with the investment instructions of the employees. Although the state retains ownership of the deferred compensation fund, it assumes no liability for the investment results or for the ultimate payment of benefits. At June 30, 1985, the insurance company held $30,432,414.10 (market value) in trust for individual accounts of state employees participating in the deferred compensation program.

21. CONTINGENT LIABILITY FOR FEDERAL GRANT REIMBURSEMENTS

Federal grant programs are subject to compliance review and audit by the grantor or a cognizant agent. If expenditures are disallowed, reimbursement to the federal agency may be required. As of June 30, 1985, no material disallowances affecting the financial statements is anticipated.

22. CERTIFICATE OF PARTICIPATION FINANCING

During fiscal year 1985 the State of Kansas entered into two lease with option to purchase agreements with funding provided by a third party issuance of certificates of participation. The first agreement made in October, 1984 was between the Department of Administration, Division of Information Systems and Communications and Public Leasing Corporation and included 48 monthly rental payments to refinance computer systems equipment and information processing equipment. The first rental payment which included $40,925 plus $175 for the insurance premium was due November 1, 1984. During fiscal year 1985, eight payments totaling $328,000.00 were made from the Computer Services Depreciation Reserve Fund including $253,609.37 of principal payments. The principal balance at June 30, 1985 was $1,458,443.76. The payments made on this contract were capitalized at the time of payment.

The second agreement made in June. 1985 was between the University of Kansas Medical Center and Public Leasing Corporation included 60 monthly rental payments of $39,080 commencing on July 15, 1985 of a nuclear magnetic resonance imaging system. The principal balance at June 30, 1985 was $2,004,428.

The state is responsible only for payments under the lease purchase agreements which are subject to appropriations by the Legislature. Both contract agreements give legal title of the equipment to the State during the term of the lease and so long as the State is not in default under the agreement and require the State to maintain adequate insurance coverage for the designated equipment. The agreement also has an option to purchase clause on any payment date for a stated purchase option price with the property belonging to the state after the last payment date.

These obligations are not reflected in the financial statements.

23. WATER SUPPLY STORAGE IN FEDERAL RESERVOIRS

The Kansas Water Office has executed nine agreements to reimburse the Federal Government for the added cost incurred in providing water storage capacity in federal flood control reservoirs as permitted by the Federal Water Supply Act of 1958. In addition, assurances have been made to the federal government that the state would participate in additional federal flood control reservoirs to provide water storage capacity to meet anticipated future needs of the people of the state of sufficient supplies of water. Under the federal act, the cost of construction allocated to water storage capacity in federal flood control reservoirs are to be repaid by the state within a 50 year period. Provision for raising funds for the payment for the additional construction cost to federal flood control facilities for water storage capacity, interests on debt, operating and maintenance cost charged to the state has been made by providing for the sale of water to municipal and industrial users. Agreements with 21 municipal and industrial water users raised $857,336 in fiscal 1985 to defray a portion of the $1,812,686 in payments required under these agreements. The total principal amount recorded at June 30, 1985 and due the federal government is $64.7 million. Additional information and details concerning the debt principal are contained in Exhibit F, Section XII, General Long-Term Obligations Account Group.

24. EMPLOYEES GROUP HEALTH INSURANCE

The Health Care Commission has executed agreements with Blue Cross/Blue Shield of Kansas, the primary statewide health care provider and seven Health Maintenance Organizations serving nineteen geographic areas to provide health insurance to state officers and employees. Under the plan the state agencies provide health insurance for employees from the provider selected by the employees and the employees are permitted to purchase and pay for coverage for eligible dependents through payroll deductions. Under terms of those agreements the contract providers assume all risk of loss for costs and claims in excess of the prescribed premium. In addition, the 1984 and the 1985 contracts with the primary provider Blue Cross/Blue Shield of Kansas contains provision for the refund to the Health Care Commission of any excess premium and investment income over and above a fixed percentage charge on premium income for administration and reserve purposes and actual claims allowed. Preliminary projection of the present balance in the 1984 contract with the primary provider which provided coverage through July 31, 1985 and claims which will be presented during the two year "run off" period indicate a surplus of approximately $2.3 million. The Health Care Commission has committed one million dollars of that surplus if required to apply to a reduction in the premium required for dependent coverage under the 1985 contract.

25. RETIREMENT AND PENSION SYSTEMS AND PLANS

A. KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM

The Kansas Public Employees Retirement System (KPERS) is a body corporate and an instrumentality of the State. KPERS is an umbrella organization which administers three state-wide coverage groups which contains various subgroups. The state-wide coverage groups are (1) the Kansas Public Employees Retirement System (KPERS), (2) Kansas Police and Firemen's Retirement System (K P & F), and (3) Retirement System for Justices and Judges. All of the coverage groups are defined benefit contributory plans which cover substantially all of the employees of the State of Kansas and units of local government in Kansas. The retirement system reserves are funded by member contributions of between 4% and 7% of compensation, employer contributions and investment income.

State law provides that the employer contribution rates for all KPERS coverage groups be determined from year to year using the full funding method. This includes the current costs each year and the amortization over a 40-year period (20 years if so elected by K P & F employers) beginning in 1962 for the past service liability. The rates are determined annually by the system's actuary using the "entry age normal, with frozen initial liability" actuarial method. All local units of government electing to participate (which is irrevocable) on or after January 1, 1982 must pay its own prior service cost and this cost must be paid in full by no later than December 31, 2021.

As of June 30, 1984, the latest date for which information is available, the unfunded past service liability was calculated to be $367,300,000 for the several coverage groups. This amount is not reflected in the accompanying financial statements. The breakdown of this liability by each retirement system or major coverage groups follows:

Kansas Public Employees Retirement System-Non-School	$ 57,497,400
Kansas Police and Firemen's System	75,402,400
Kansas Public Employees Retirement System-School	217,243,300
Kansas Public Employees Retirement System-TIAA	14,195,500
Kansas Retirement System for Judges	2,961,400
Total Unfunded Past Service Liability, June 30, 1984	$367,300,000

Group life insurance and long-term disability coverage is provided for all coverage groups and is funded entirely by employer contributions at a rate established by statute at .6% of covered payroll. All active KPERS members under age 70 (except K P & F members) are covered by the group life insurance contract. Active KPERS members under age 70 are also covered under the disability income contract. Certain employees of the State Board of Regents and state educational institutions, although not under KPERS for their basic retirement coverage, are covered under provisions of the group life insurance and long-term disability coverage.

B. OTHER RETIREMENT PLANS

Faculty and certain other employees of the State Board of Regents or educational institutions under its management may elect to become members of KPERS or be assisted by the State Board of Regents in the purchase of retirement annuities. The Board of Regents selected Teachers Insurance Annuity Association and College Retirement Equity Fund (TIAA/CREF) for the basic retirement coverage. The basic coverage currently remains with TIAA/CREF although the Board of Regents at its meeting of May 18, 1984 took action to amend the basic retirement plan to include the optional retirement plan carriers of the AETNA Life Insurance Company, Lincoln National Pension Company and Union-Mutual Pension and Insurance Corporation, subject to such policies as may be prescribed by the Board and to be effective at a date to be specified by the Board.

The employees which are assisted by the State Board of Regents in the purchase of a retirement annuity are required to contribute 5% of their salary toward the purchase of their retirement annuity. During fiscal year 1985 the employer also had to contribute 5% but the employer's contribution was increased to 6% on July 1, 1985.

The faculty and certain other employees of the State Board of Regents or educational institutions who have elected assistance by the State Board of Regents may also elect to voluntarily participate in the tax sheltered annuity provisions of Internal Revenue Code of 1954 as amended, to the maximum amount allowed and that portion of the employee's compensation in an annuity contract will not currently be taxed. This voluntary tax sheltering of more than 5% of the member's salary allows the member to purchase a tax-sheltered annuity contract as a supplement to the basic retirement program.

SECTION XIV

DIRECTORY OF STATEMENTS INCLUDED IN VOLUME II

STATEMENTS INCLUDED IN VOLUME II

Analysis of Appropriation Accounts--Schedule "A"

Statement of Change in Fund Balance--Schedule "B"

Statement of Revenue--Schedule "C"

Analysis of State Tax Accounts--Statement "C"

Analysis of State Tax Accounts by County--Schedule "C-I" and "C-II"

Valuation and Tax Levied--Schedule "C-III"

Estimated Motor Vehicle Taxes--Schedule "C-IV"

Receipts from Counties--Statement "D"

Comparison of Expenditures (Including Encumbrances)
Applicable to Fiscal Year 1985 with Legislative
Appropriation Limitation--Schedule "D"

Retail Sales Tax Receipts by Counties--Statement "E"

Cross Reference Index--Section XV

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FINANCIAL REPORT

STATE OF KANSAS

ah!
KANSAS
125 and coming alive!

1985 FISCAL YEAR

Department of Administration
Division of Accounts and Reports

SECTION XV

GREAT SEAL OF THE STATE OF KANSAS
JANUARY 29 1861

STATISTICAL AND SUPPLEMENTAL STATEMENTS

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* Totals may not add in these statements because of rounding, due to the omission of cents. Asterisks shown in the agency detail of Schedules A and B indicate the amounts that comprise the agency total, which is also indicated by an asterisk.

S T A T E O F K A N S A S
STATE GENERAL FUND
ANALYSIS OF APPROPRIATION ACCOUNTS
JULY 1, 1984 TO JUNE 30, 1985

SCHEDULE "A"

GOVERNMENTAL FUNCTION, AGENCY, AND APPROPRIATION TITLES	REAPPROPRIATIONS AND ENCUMBRANCES AT 7-1-84	FISCAL 85 APPROPRIATIONS AND TRANSFERS	TOTAL AVAILABLE	OPERATING EXPENDITURES AND ENCUMBRANCES					NON-OPERATING	TOTAL	UNENCUMBERED BALANCE AT JUNE 30, 1985	
				SALARIES AND WAGES	CONTRACTUAL SERVICES	COMMODITIES	CAPITAL OUTLAY	GRANTS, CLAIMS SHARED REV, DEBT SERVICE	EXPENDITURES AND ENCUMBRANCES	EXPENDITURES AND ENCUMBRANCES	LAPSED	REAPPROPRIATE
GENERAL GOVERNMENT												
COMMISSION ON CIVIL RIGHTS												
OTHER OPERATING EXPENDITURES	4,949	0	4,949	0	C	0	0	0	0	0	0	0
ENCUMBRANCES ONLY				0	4,810	139	0	0	0	4,949		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	4,810*	139*	0*	0*	0*	4,949*		
PROMOTION OF CIVIL RIGHTS	0	1,030,339	1,030,339	769,445	186,322	7,259	5,179	0	0	968,206	0	31,081
ENCUMBRANCES ONLY				0	6,153	216	24,676	0	0	31,050		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				769,445*	192,480*	7,475*	29,856*	0*	0*	999,257*		
A G E N C Y T O T A L	4,949	1,030,339	1,035,238	769,445*	197,290*	7,615*	29,856*	0-	0*	1,004,207*	0	31,081
ATTORNEY GENERAL												
SALARIES AND WAGES	72,655	1,318,330	1,390,985	1,285,723	0	0	0	0	0	1,285,723	105,262	0
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				1,285,811*	0*	0*	0*	0*	0*	1,285,811*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				-88*	0*	0*	0*	0*	0*	-88*		
OTHER OPERATING EXPENDITURES	67,013	393,553	460,566	0	294,760	24,113	40,756	0	0	369,635	50,077	0
ENCUMBRANCES ONLY				0	14,837	177	5,838	0	0	20,853		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	290,000*	23,565*	36,414*	0*	0*	349,980*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	9,603*	725*	30,179*	0*	0*	40,507*		
ADDITIONAL OPERATING EXPENDITURES FOR INVESTIGATION AND LITIGATION REGARDING ARCHITECTURAL AND CONSTRUCTION CONTRACTS FOR CAPITAL IMPROVEMENT PROJECTS AT THE UNIV. OF KANSAS MEDICAL CENTER (INCLUDING SERVICES OF SPECIAL ASSISTANT ATTORNEY GENERAL)	35,420	0	35,420	0	0	0	0	0	0	0	35,420	0
ENCUMBRANCES ONLY				0	0	0	0	0	0	0		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	0*	0*	0*	0*	0*	0*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	0*	0*	0*	0*	0*	0*		
ADDITIONAL OPERATING EXPENDITURES FOR INVESTIGATION REGARDING ARCHITECTURAL AND CONSTRUCTION CONTRACTS FOR STATE CAPITAL IMPROVEMENT PROJECTS OTHER THAN AT THE UNIVERSITY OF KANSAS MEDICAL CENTER	856	0	856	0	0	0	0	0	0	0	856	0
ENCUMBRANCES ONLY				0	0	0	0	0	0	0		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	0*	0*	0*	0*	0*	0*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	0*	0*	0*	0*	0*	0*		
LITIGATION COSTS	11,896	75,000	86,896	0	52,635	0	0	0	0	52,635	10,895	18,624
ENCUMBRANCES ONLY				0	4,740	0	0	0	0	4,740		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	56,540*	0*	0*	0*	0*	56,540*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	834*	0*	0*	0*	0*	834*		
ADDITIONAL OPERATING EXPENDITURES FOR INVESTIGATION AND LITIGATION REGARDING ADULT CARE HOMES	2,648	30,000	32,648	0	4,339	0	0	0	0	4,339	11,477	0
ENCUMBRANCES ONLY				0	16,831	0	0	0	0	16,831		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	20,714*	0*	0*	0*	0*	20,714*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	457*	0*	0*	0*	0*	457*		
ADDITIONAL OPERATING EXPENDITURES FOR INVESTIGATION AND LITIGATION REGARDING INTERSTATE WATER RIGHTS	6,522	65,000	71,522	0	70,532	0	0	0	0	70,532	0	990
ENCUMBRANCES ONLY				0	0	0	0	0	0	0		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	70,423*	0*	0*	0*	0*	70,423*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	109*	0*	0*	0*	0*	109*		
A G E N C Y T O T A L	177,013	1,881,883	2,058,896	1,285,723*	448,683*	24,290*	56,596*	0*	0*	1,825,291*	213,989	19,614
CORPORATION COMMISSION												
ENERGY CONSERVATION MANAGEMENT	0	45,888	45,888	20,677	0	34	1,477	0	0	22,189	23,688	0
ENCUMBRANCES ONLY				0	10	0	0	0	0	10		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				20,677*	10*	34*	1,477*	0*	0*	22,199*		
A G E N C Y T O T A L	0	45,888	45,888	20,677*	10*	34*	1,477*	0*	0*	22,199*	23,688	0
DEPARTMENT OF ADMINISTRATION												
ACCOUNTING AND REPORTING SERVICES	19,550	4,633,726	4,653,276	3,757,567	514,430	115,373	23,307	0	0	4,410,677	927	0
ENCUMBRANCES ONLY				0	7,209	10,277	24,184	0	0	41,671		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				3,757,567*	518,040*	121,317*	36,800*	0*	0*	4,633,726*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	3,598*	4,332*	10,691*	0*	0*	18,622*		
BUDGET ANALYSIS	90,501	1,090,760	1,181,261	810,689	165,051	5,043	22,940	0	0	1,003,724	875	171,826
ENCUMBRANCES ONLY				0	3,577	765	492	0	0	4,836		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				810,689*	165,914*	5,680*	3,885*	0*	0*	986,169*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	2,714*	129*	19,546*	0*	0*	22,390*		
PERSONNEL SERVICES	79,463	2,552,861	2,632,324	2,079,666	418,882	20,597	31,710	57	0	2,550,914	51,896	0
ENCUMBRANCES ONLY				0	5,582	5,473	18,158	0	0	29,516		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				2,079,157*	407,169*	25,183*	43,067*	57*	0*	2,554,640*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				509*	17,295*	883*	6,801*	0*	0*	25,787*		
BUILDINGS AND GROUNDS	114,034	2,234,142	2,349,176	937,511	1,244,890	69,218	7,424	0	0	2,259,046	12,547	67,901
ENCUMBRANCES ONLY				0	6,762	1,920	0	0	0	8,682		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				937,511*	1,221,124*	69,926*	7,424*	0*	0*	2,235,986*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	30,528*	1,211*	0*	0*	0*	31,740*		
CAPITOL AREA PLAZA AUTHORITY	0	500	500	0	5	0	0	0	0	5	494	0
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	5*	0*	0*	0*	0*	5*		
CENTRAL MANAGEMENT INFORMATION SYSTEMS AND COMPUTING OPERATIONS	0	3,272,194	3,272,194	0	3,272,194	0	0	0	0	3,272,194	0	0
ENCUMBRANCES ONLY				0	0	0	0	0	0	0		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	3,272,194*	0*	0*	0*	0*	3,272,194*		
GENERAL ADMINISTRATION	58,769	901,524	960,293	676,235	127,059	5,860	29,406	0	0	838,562	107,551	0
ENCUMBRANCES ONLY				0	7,518	509	6,151	0	0	14,179		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				676,235*	131,260*	6,346*	10,062*	0*	0*	823,906*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	3,317*	23*	25,495*	0*	0*	28,836*		
CENTRAL PURCHASING	6,814	1,191,893	1,198,707	961,721	145,376	23,811	23,767	0	0	1,154,677	952	20,456
ENCUMBRANCES ONLY				0	46	1,012	21,562	0	0	22,621		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				961,444*	142,790*	24,716*	42,485*	0*	0*	1,171,437*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				277*	2,632*	107*	2,845*	0*	0*	5,862*		
POOLED MONEY INVESTMENT BOARD	31,012	115,107	146,119	104,761	13,984	1,565	1,879	0	0	122,189	20,359	0
ENCUMBRANCES ONLY				0	200	3,370	0	0	0	3,570		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				104,761*	14,109*	4,935*	1,879*	0*	0*	125,684*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	75*	0*	0*	0*	0*	75*		
ARCHITECTURAL SERVICES AND PLANNING	6,531	1,606,860	1,613,391	1,317,330	193,631	16,071	7,673	0	0	1,534,706	1,333	71,136
ENCUMBRANCES ONLY				0	4,650	1,564	0	0	0	6,215		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				1,317,753*	193,416*	16,880*	7,673*	0*	0*	1,535,723*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				-422*	4,865*	755*	0*	0*	0*	5,198*		

SCHEDULE "A" - CONTINUED

STATE OF KANSAS
STATE GENERAL FUND
ANALYSIS OF APPROPRIATION ACCOUNTS
JULY 1, 1984 TO JUNE 30, 1985

GOVERNMENTAL FUNCTION, AGENCY, AND APPROPRIATION TITLES	REAPPROPRIATIONS AND ENCUMBRANCES AT 7-1-84	FISCAL 85 APPROPRIATIONS AND TRANSFERS	TOTAL AVAILABLE	OPERATING EXPENDITURES AND ENCUMBRANCES: SALARIES AND WAGES	CONTRACTUAL SERVICES	COMMODITIES	CAPITAL OUTLAY	GRANTS, CLAIMS SHARED REV, DEBT SERVICE	NON-OPERATING EXPENDITURES AND ENCUMBRANCES	TOTAL EXPENDITURES AND ENCUMBRANCES	UNENCUMBERED BALANCE AT JUNE 30, 1985: LAPSED	REAPPROPRIATE
GENERAL GOVERNMENT												
DEPARTMENT OF ADMINISTRATIUN												
GENERAL SERVICES	23,364	240,001	263,365	161,537	34,791	9,806	44,164	0	0	250,297	10,370	0
ENCUMBRANCES ONLY				0	2,675	23	0	0	0	2,698		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				161,537*	36,029*	8,306*	24,354*	0*	0*	230,228*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	1,437*	1,520*	19,809*	0*	0*	22,766*		
SALARIES AND WAGES-ACCOUNTING SERVICES	0	150,000	150,000	0	0	0	0	0	0	0	150,000	0
GRANTS TO INSTITUTIONS UNDER THE STATE BOARD OF REGENTS FOR PERSONNEL OR PAYROLL COMPUTER SOFTWARE	0	300,000	300,000	0	0	0	0	0	300,000	300,000	0	0
ENCUMBRANCES ONLY				0	0	0	0	0	0	0		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	0*	0*	0*	0*	300,000*	300,000*		
HEALTH CARE BENEFITS PLANNING	2,868	0	2,868	0	565	0	0	0	0	565	2,303	0
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	565*	0*	0*	0*	0*	565*		
EXECUTIVE AIRCRAFT OVERHAUL	696	0	696	0	0	0	696	0	0	696	0	0
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	0*	0*	696*	0*	0*	696*		
DATA PROCESSING EQUIPMENT	0	300,000	300,000	0	0	0	0	0	0	0	300,000	0
FINAL PLANNING AND DESIGN OF PRINTING PLANT	33,921	0	33,921	0	30,600	0	0	0	0	30,600	0	0
ENCUMBRANCES ONLY				0	3,321	0	0	0	0	3,321		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	33,921*	0*	0*	0*	0*	33,921*		
SPECIAL MAINTENANCE, REPAIRS AND IMPROVEMENTS-GOVERNOR'S RESIDENCE	18,334	22,250	40,584	0	26,288	10,662	0	0	0	36,951	0	0
ENCUMBRANCES ONLY				0	3,632	0	0	0	0	3,632		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	11,587*	10,662*	0*	0*	0*	22,250*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	18,334*	0*	0*	0*	0*	18,334*		
EXTERIOR STONE REPAIR-STATEHOUSE	91,161	0	91,161	0	91,161	0	0	0	0	91,161	0	0
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	91,161*	0*	0*	0*	0*	91,161*		
FINAL PLANNING, DESIGN AND CONSTRUCTION OF CAPITOL COMPLEX HEATING PLANT	207,543	313,000	520,543	0	12,555	0	462,906	0	0	475,459	207	0
ENCUMBRANCES ONLY				0	5,340	0	39,536	0	0	44,876		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	2*	0*	352,461*	0*	0*	352,463*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	17,893*	0*	150,000*	0*	0*	167,893*		
SPECIAL MAINTENANCE, REPAIRS AND IMPROVEMENTS-STATEHOUSE, PRINTING PLANT AND JUDICIAL CENTER	0	120,000	120,000	0	19,748	314	6,535	0	0	26,598	93,401	0
ENCUMBRANCES ONLY				0	0	0	0	0	0	0		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	19,748*	314*	6,535*	0*	0*	26,598*		
REPAIR AND REPLACE WINDOW WELLS, STATEHOUSE	0	25,000	25,000	0	24,679	0	0	0	0	24,679	320	0
ENCUMBRANCES ONLY				0	0	0	0	0	0	0		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	24,679*	0*	0*	0*	0*	24,679*		
REPLACE TRANSFORMER, STATE OFFICE BUILDING	0	24,000	24,000	0	228	0	0	0	0	228	1,772	0
ENCUMBRANCES ONLY				0	22,000	0	0	0	0	22,000		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	22,228*	0*	0*	0*	0*	22,228*		
REROOF STATE OFFICE BUILDING	0	65,000	65,000	0	13,730	0	0	0	0	13,730	35,363	0
ENCUMBRANCES ONLY				0	15,905	0	0	0	0	15,905		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	29,636*	0*	0*	0*	0*	29,636*		
REMODEL LIEUTENANT GOVERNOR'S OFFICE	0	35,000	35,000	0	8,134	0	0	0	0	8,134	14,350	0
ENCUMBRANCES ONLY				0	12,515	0	0	0	0	12,515		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	20,649*	0*	0*	0*	0*	20,649*		
PAINT AND SEAL DOME WINDOWS, STATEHOUSE	0	45,000	45,000	0	45,000	0	0	0	0	45,000	0	0
ENCUMBRANCES ONLY				0	0	0	0	0	0	0		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	45,000*	0*	0*	0*	0*	45,000*		
ENERGY CONSERVATION PROJECTS, CAPITOL COMPLEX	0	99,400	99,400	0	1,026	0	0	0	0	1,026	26,[illegible]6	0
ENCUMBRANCES ONLY				0	71,737	0	0	0	0	71,737		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	72,763*	0*	0*	0*	0*	72,763*		
REFURBISH SECOND FLOOR ENTRANCE, STATEHOUSE	0	37,000	37,000	0	9,646	0	0	0	0	9,646	25,205	0
ENCUMBRANCES ONLY				0	2,148	0	0	0	0	2,148		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	11,794*	0*	0*	0*	0*	11,794*		
EXTERIOR REPAIR, STATEHOUSE	0	180,000	180,000	0	106,120	0	0	0	0	106,120	0	11,872
ENCUMBRANCES ONLY				0	62,006	0	0	0	0	62,006		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	168,127*	0*	0*	0*	0*	168,127*		
AGENCY TOTAL	784,568	19,355,218	20,139,786	10,807,020*	6,756,912*	303,240*	772,493*	57*	300,000*	18,939,724*	856,868	343,193
STATE FINANCE COUNCIL												
OPERATING EXPENDITURES	0	1,500	1,500	52	127	0	0	0	0	180	1,319	0
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				52*	127*	0*	0*	0*	0*	180*		
PROPORTIONATE SHARE OF THE COST TO THE STATE GENERAL FUND OF THE SALARY INCREASES RESULTING FROM ADOPTION OF THE PAY PLAN UNDER HOUSE BILL 3128, SEC 2, SESSION OF 1984	0	1,084,186	1,084,186	0	0	0	0	0	0	0	1,084,186	0
ENCUMBRANCES ONLY				0	0	0	0	0	0	0		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	0*	0*	0*	0*	0*	0*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	0*	0*	0*	0*	0*	0*		
AGENCY TOTAL	0	1,085,686	1,085,686	52*	127*	0*	0*	0*	0*	180*	1,085,505	0
KANSAS PUBLIC DISCLOSURE COMMISSION												
OPERATING EXPENDITURES	7,281	185,567	192,848	125,209	45,257	1,511	7,023	0	0	179,002	6,734	0
ENCUMBRANCES ONLY				0	775	229	6,108	0	0	7,112		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				125,209*	45,485*	1,740*	13,131*	0*	0*	185,567*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	547*	0*	0*	0*	0*	547*		
AGENCY TOTAL	7,281	185,567	192,848	125,209*	46,032*	1,740*	13,131*	0*	0*	186,114*	6,734	0
GOVERNOR												
ADMINISTRATION	13,017	1,036,044	1,049,061	778,145	231,369	14,578	9,530	0	0	1,033,623	1,192	0
ENCUMBRANCES ONLY				0	6,910	935	6,400	0	0	14,245		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				778,145*	237,441*	13,498*	6,958*	0*	0*	1,036,044*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	838*	2,014*	8,971*	0*	0*	11,824*		
GOVERNOR'S RESIDENCE	3,436	125,800	129,236	81,467	19,290	11,606	13,597	0	0	125,962	235	0
ENCUMBRANCES ONLY				0	672	765	1,600	0	0	3,038		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				81,467*	19,262*	12,368*	12,701*	0*	0*	125,800*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	700*	4*	2,496*	0*	0*	3,200*		

STATE OF KANSAS
STATE GENERAL FUND
ANALYSIS OF APPROPRIATION ACCOUNTS
JULY 1, 1984 TO JUNE 30, 1985

GOVERNMENTAL FUNCTION, AGENCY, AND APPROPRIATION TITLES	REAPPROPRIATIONS AND ENCUMBRANCES AT 7-1-84	FISCAL 85 APPROPRIATIONS AND TRANSFERS	TOTAL AVAILABLE	OPERATING EXPENDITURES AND ENCUMBRANCES: SALARIES AND WAGES	CONTRACTUAL SERVICES	COMMODITIES	CAPITAL OUTLAY	GRANTS, CLAIMS SHARED REV, DEBT SERVICE	NON-OPERATING EXPENDITURES AND ENCUMBRANCES	TOTAL EXPENDITURES AND ENCUMBRANCES	UNENCUMBERED BALANCE AT JUNE 30, 1985: LAPSED	REAPPROPRIATE
GENERAL GOVERNMENT												
GOVERNOR												
CONTINGENCIES TO BE USED WITHOUT LIMITATION AT THE DISCRETION OF THE GOVERNOR	8,900	75,000	83,900	0	50,447	279	8,737	7,760	0	67,223	60	0
ENCUMBRANCES ONLY				0	12,033	47	4,534	0	0	16,616		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	60,578*	288*	6,372*	7,760*	0*	75,000*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	1,902*	38*	6,899*	0*	0*	8,840*		
A G E N C Y T O T A L	25,354	1,236,844	1,262,198	859,612*	320,724*	28,212*	44,399*	7,760*	0*	1,260,709*	1,488	0
GRANTS												
GRANT FOR FISCAL YEAR 1985 TO BE PAID BY THE DIRECTOR OF ACCOUNTS AND REPORTS UPON PRESENTATION OF A CLAIM BY THE VETERANS OF WORLD WAR 1, DEPARTMENT OF KANSAS	0	2,000	2,000	0	0	0	0	2,000	0	2,000	0	0
ENCUMBRANCES ONLY				0	0	0	0	0	0	0		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	0*	0*	0*	2,000*	0*	2,000*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	0*	0*	0*	0*	0*	0*		
A G E N C Y T O T A L	0	2,000	2,000	0*	0*	0*	0*	2,000*	0*	2,000*	0	0
DEPARTMENT OF ECONOMIC DEVELOPMENT												
OTHER OPERATING EXPENDITURES	700	0	700	0	466	0	0	0	0	466	233	0
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	466*	0*	0*	0*	0*	466*		
GENERAL ADMINISTRATION(INCLUDING OFFICIAL HOSPITALITY)	8,958	605,676	614,634	259,347	310,517	10,299	2,217	20,000	0	602,371	3,566	0
ENCUMBRANCES ONLY				0	3,200	301	5,196	0	0	8,695		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				259,347*	306,465*	10,576*	6,392*	20,000*	0*	602,771*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	7,252*	24*	1,019*	0*	0*	8,295*		
INDUSTRIAL DEVELOPMENT	152,251	942,409	1,094,660	462,347	337,454	7,646	4,425	0	0	791,873	2,211	158,715
ENCUMBRANCES ONLY				0	141,819	27	13	0	0	141,859		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				462,347*	471,782*	7,673*	4,438*	0*	0*	926,241*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	7,491*	0*	0*	0*	0*	7,491*		
TRAVEL AND TOURISM	17,130	588,646	605,776	275,494	211,930	22,627	5,702	10,000	0	525,754	208	6,109
ENCUMBRANCES ONLY				0	73,678	25	0	0	0	73,703		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				275,494*	269,330*	22,247*	5,465*	10,000*	0*	582,536*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	16,278*	405*	237*	0*	0*	16,921*		
OFFICE OF MINORITY BUSINESS	1,747	48,922	50,669	42,197	6,367	211	0	0	0	48,776	1,319	0
ENCUMBRANCES ONLY				0	285	85	202	0	0	572		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				42,197*	6,249*	296*	202*	0*	0*	48,945*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	403*	0*	0*	0*	0*	403*		
PLANNING AND COMMUNITY DEVELOPMENT	59,639	621,113	680,752	483,883	121,691	6,069	11,622	0	0	623,257	1,024	20,027
ENCUMBRANCES ONLY				0	3,158	55	33,229	0	0	36,443		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				483,883*	123,248*	6,125*	44,134*	0*	0*	657,381*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	1,601*	0*	717*	0*	0*	2,319*		
INDUSTRIAL TRAINING PROGRAM	1,120	0	1,120	0	0	0	0	0	0	0	1,120	0
KANSAS ADVANCED TECHNOLOGY COMMISSION-RESEARCH PROJECTS GRANTS	155,833	610,000	765,833	0	0	0	0	0	100,427	100,427	0	665,405
ENCUMBRANCES ONLY				0	0	0	0	0	0	0		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	0*	0*	0*	0*	100,427*	100,427*		
KANSAS INDUSTRIAL TRAINING PROGRAM	49,018	0	49,018	0	30,991	0	0	0	0	30,991	13,827	0
ENCUMBRANCES ONLY				0	4,200	0	0	0	0	4,200		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	35,191*	0*	0*	0*	0*	35,191*		
A G E N C Y T O T A L	446,398	3,416,766	3,863,164	1,503,269*	1,245,751*	47,339*	62,605*	30,000*	100,427*	2,989,393*	23,512	850,256
STATE BOARD OF INDIGENTS-DEFENSE SERVICE												
INDIGENTS' DEFENSE SERVICES	23,620	3,477,275	3,500,895	840,765	2,153,687	21,276	39,949	212,971	0	3,268,629	2,469	202,914
ENCUMBRANCES ONLY				0	16,819	2,102	7,959	0	0	26,881		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				840,701*	2,160,337*	22,154*	38,196*	212,971*	0*	3,274,360*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				43*	10,169*	1,224*	9,711*	0*	0*	21,150*		
A G E N C Y T O T A L	23,620	3,477,275	3,500,895	840,745*	2,170,507*	23,379*	47,908*	212,971*	0*	3,295,511*	2,469	202,914
INSURANCE DEPARTMENT												
SALARIES AND WAGES	470,479	2,747,675	3,218,154	2,583,877	0	0	0	0	0	2,583,877	1,165	633,111
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				2,585,043*	0*	0*	0*	0*	0*	2,585,043*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				-1,165*	0*	0*	0*	0*	0*	-1,165*		
OTHER OPERATING EXPENDITURES	60,905	889,133	950,038	0	591,413	66,546	106,637	0	50	764,647	1,976	82,935
ENCUMBRANCES ONLY				0	67,244	4,479	28,754	0	0	100,479		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	642,166*	70,881*	93,399*	0*	50*	806,498*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	16,492*	144*	41,992*	0*	0*	58,628*		
OFFICIAL HOSPITALITY	0	750	750	0	434	0	0	0	0	434	290	0
ENCUMBRANCES ONLY				0	25	0	0	0	0	25		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	459*	0*	0*	0*	0*	459*		
A G E N C Y T O T A L	531,385	3,637,558	4,168,943	2,583,877*	659,118*	71,026*	135,392*	0*	50*	3,449,464*	3,432	716,046
INTERSTATE COOPERATION COMMISSION												
NATIONAL MEMBERSHIPS AND OTHER OPERATING EXPENDITURES (INCLUDING OFFICIAL HOSPITALITY)	47,474	130,076	177,550	5,482	114,902	0	0	0	0	120,384	57	57,003
ENCUMBRANCES ONLY				0	105	0	0	0	0	105		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				5,482*	114,524*	0*	0*	0*	0*	120,006*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	482*	0*	0*	0*	0*	482*		
A G E N C Y T O T A L	47,474	130,076	177,550	5,482*	115,007*	0*	0*	0*	0*	120,489*	57	57,003

STATE OF KANSAS
STATE GENERAL FUND
ANALYSIS OF APPROPRIATION ACCOUNTS
JULY 1, 1984 TO JUNE 30, 1985

SCHEDULE "A" - CONTINUED

GOVERNMENTAL FUNCTION, AGENCY, AND APPROPRIATION TITLES	REAPPROPRIATIONS AND ENCUMBRANCES AT 7-1-84	FISCAL 85 APPROPRIATIONS AND TRANSFERS	TOTAL AVAILABLE	OPERATING EXPENDITURES AND ENCUMBRANCES: SALARIES AND WAGES	CONTRACTUAL SERVICES	COMMODITIES	CAPITAL OUTLAY	GRANTS, CLAIMS SHARED REV, DEBT SERVICE	NON-OPERATING EXPENDITURES AND ENCUMBRANCES	TOTAL EXPENDITURES AND ENCUMBRANCES	UNENCUMBERED BALANCE AT JUNE 30, 1985: LAPSED	REAPPROPRIATE
GENERAL GOVERNMENT												
JUDICIAL COUNCIL												
JUDICIAL COUNCIL OPERATIONS	9,748	0	9,748	0	8,958	0	0	0	0	8,958	790	0
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	8,958*	0*	0*	0*	0*	8,958*		
JUDICIAL RESEARCH	0	195,696	195,696	109,861	46,521	2,120	1,220	0	0	159,704	0	35,394
ENCUMBRANCES ONLY				0	100	0	497	0	0	597		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				109,861*	46,621*	2,120*	1,717*	0*	0*	160,301*		
AGENCY TOTAL	9,748	195,696	205,444	109,861*	55,579*	2,120*	1,717*	0*	0*	169,259*	790	35,394
KANSAS ARTS COMMISSION												
PROMOTION OF THE ARTS	0	486,677	486,677	158,586	51,945	2,716	797	272,631	0	486,677	0	0
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				158,586*	51,945*	2,716*	797*	272,631*	0*	486,677*		
AGENCY TOTAL	0	486,677	486,677	158,586*	51,945*	2,716*	797*	272,631*	0*	486,677*	0	0
LEGISLATIVE COORDINATING COUNCIL												
LEGISLATIVE COORDINATING COUNCIL-OPERATIONS	39,959	229,657	269,616	216,002	7,172	0	0	0	0	223,174	0	46,193
ENCUMBRANCES ONLY				248	0	0	0	0	0	248		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				216,250*	7,172*	0*	0*	0*	0*	223,422*		
AGENCY TOTAL	39,959	229,657	269,616	216,250*	7,172*	0*	0*	0*	0*	223,422*	0	46,193
LEGISLATIVE RESEARCH DEPT												
LEGISLATIVE RESEARCH DEPARTMENT-OPERATIONS	186,267	1,262,687	1,448,954	1,169,246	61,916	5,680	4,101	0	0	1,240,944	209	204,212
ENCUMBRANCES ONLY				0	2,020	1,357	210	0	0	3,588		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				1,169,269*	63,923*	7,037*	4,311*	0*	0*	1,244,541*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				-23*	13*	0*	0*	0*	0*	-9*		
AGENCY TOTAL	186,267	1,262,687	1,448,954	1,169,246*	63,936*	7,037*	4,311*	0*	0*	1,244,532*	209	204,212
LEGISLATURE												
LEGISLATIVE EXPENSE-INCLUDING OFFICIAL HOSPITALITY	0	0	0	-42	0	0	0	0	0	-42	42	0
ENCUMBRANCES ONLY				0	0	0	0	0	0	0		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				-42*	0*	0*	0*	0*	0*	-42*		
OPERATIONS (INCLUDING OFFICIAL HOSPITALITY)	925,984	5,731,909	6,657,893	3,112,067	2,220,392	55,413	83,524	0	0	5,471,367	20,565	981,470
ENCUMBRANCES ONLY				15,017	149,032	20,439	0	0	0	184,490		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				3,129,973*	2,313,592*	56,173*	83,524*	0*	0*	5,583,256*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				-2,909*	55,832*	19,680*	0*	0*	0*	72,603*		
LEGISLATIVE CLAIMS-1985 SESSION	0	10,263	10,263	0	0	0	0	10,263	0	10,263	0	0
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	0*	0*	0*	10,263*	0*	10,263*		
AGENCY TOTAL	925,984	5,742,172	6,668,156	3,127,022*	2,369,415*	75,853*	83,524*	10,263*	0*	5,666,078*	20,607	981,470
LEGISLATIVE EDUCATIONAL PLANNING COMM.												
LEGISLATIVE RESEARCH DEPARTMENT FOR THE LEGISLATIVE EDUCATIONAL PLANNING COMMITTEE-OPERATIONS (INCLUDING OFFICIAL HOSPITALITY)	14,029	45,421	59,450	11,713	20,000	1,328	4,846	0	0	37,889	1,610	19,786
ENCUMBRANCES ONLY				0	164	0	0	0	0	164		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				11,713*	21,548*	1,485*	4,846*	0*	0*	39,593*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	-1,383*	-157*	0*	0*	0*	-1,540*		
AGENCY TOTAL	14,029	45,421	59,450	11,713*	20,165*	1,328*	4,846*	0*	0*	38,053*	1,610	19,786
LIEUTENANT GOVERNOR												
OPERATIONS	41	98,340	98,381	69,429	28,347	284	0	0	0	98,061	119	0
ENCUMBRANCES ONLY				0	200	0	0	0	0	200		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				69,429*	28,523*	284*	0*	0*	0*	98,237*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	24*	0*	0*	0*	0*	24*		
AGENCY TOTAL	41	98,340	98,381	69,429*	28,547*	284*	0*	0*	0*	98,261*	119	0
POST AUDIT, DIVISION OF												
OPERATIONS-INCLUDING LEGISLATIVE POST AUDIT COMMITTEE	150,646	1,193,276	1,343,922	661,902	459,695	10,898	47,643	0	0	1,180,140	3,876	106,341
ENCUMBRANCES ONLY				0	53,513	51	0	0	0	53,565		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				661,902*	366,439*	10,950*	47,643*	0*	0*	1,086,934*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	146,770*	0*	0*	0*	0*	146,770*		
AGENCY TOTAL	150,646	1,193,276	1,343,922	661,902*	513,209*	10,950*	47,643*	0*	0*	1,233,705*	3,876	106,341
BOARD OF TAX APPEALS												
OPERATING EXPENDITURES	1,804	621,196	623,000	491,633	82,574	7,234	14,607	0	0	596,056	482	19,010
ENCUMBRANCES ONLY				0	579	344	7,529	0	0	8,453		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				491,633*	82,874*	6,864*	21,808*	0*	0*	603,185*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	279*	714*	328*	0*	0*	1,322*		
AGENCY TOTAL	1,804	621,196	623,000	491,633*	83,153*	7,578*	22,136*	0*	0*	604,507*	482	19,010

STATE OF KANSAS
STATE GENERAL FUND
ANALYSIS OF APPROPRIATION ACCOUNTS
JULY 1, 1984 TO JUNE 30, 1985

GOVERNMENTAL FUNCTION, AGENCY, AND APPROPRIATION TITLES	REAPPROPRIATIONS AND ENCUMBRANCES AT 7-1-84	FISCAL 85 APPROPRIATIONS AND TRANSFERS	TOTAL AVAILABLE	OPERATING EXPENDITURES AND ENCUMBRANCES					NON-OPERATING	TOTAL	UNENCUMBERED BALANCE AT JUNE 30, 1985	
				SALARIES AND WAGES	CONTRACTUAL SERVICES	COMMODITIES	CAPITAL OUTLAY	GRANTS, CLAIMS SHARED REV, DEBT SERVICE	EXPENDITURES AND ENCUMBRANCES	EXPENDITURES AND ENCUMBRANCES	LAPSED	REAPPROPRIATE
GENERAL GOVERNMENT												
DEPARTMENT OF REVENUE												
SALARIES AND WAGES	5	15,334,716	15,334,719	15,258,790	0	0	0	0	0	15,258,790	75,928	0
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				15,258,816*	0*	0*	0*	0*	0*	15,258,816*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				-25*	0*	0*	0*	0*	0*	-25*		
OTHER OPERATING EXPENDITURES	946,937	6,628,858	7,575,795	0	4,999,533	754,673	174,512	356	100	5,928,975	61,338	721,281
ENCUMBRANCES ONLY				0	291,411	437,234	135,554	0	0	864,199		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	5,169,261*	829,326*	305,158*	356*	100*	6,304,201*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	121,683*	362,581*	4,908*	0*	0*	488,973*		
SALARIES AND WAGES AND OTHER OPERATING EXPENDITURES	16,828	0	16,828	0	991	3,808	0	0	0	4,799	6,659	0
ENCUMBRANCES ONLY				0	5,370	0	0	0	0	5,370		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	6,361*	3,808*	0*	0*	0*	10,169*		
K-BITS CONTRACT PROGRAMMING	323,629	0	323,629	0	323,629	0	0	0	0	323,629	0	0
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	323,629*	0*	0*	0*	0*	323,629*		
STUDY OF TRENDING FACTORS	0	75,000	75,000	0	38,612	0	0	0	0	38,612	17,083	0
ENCUMBRANCES ONLY				0	19,305	0	0	0	0	19,305		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	57,917*	0*	0*	0*	0*	57,917*		
AGENCY TOTAL	1,297,400	22,038,572	23,325,972	15,258,790*	5,678,852*	1,195,516*	310,067*	354*	100*	22,443,681*	161,009	721,281
DEPT OF REV-HOMESTEAD PROPERTY TAX REFUN												
HOMESTEAD TAX REFUNDS	0	7,500,000	7,500,000	0	0	0	0	7,488,562	0	7,488,562	11,437	0
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	0*	0*	0*	7,499,581*	0*	7,499,581*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	0*	0*	0*	-11,019*	0*	-11,019*		
AGENCY TOTAL	0	7,500,000	7,500,000	0*	0*	0*	0*	7,488,562*	0*	7,488,562*	11,437	0
REVISOR OF STATUTES												
OFFICE OF REVISOR OF STATUTES-OPERATIONS	295,565	1,486,217	1,781,782	847,065	603,493	4,763	363	0	0	1,455,686	707	271,689
ENCUMBRANCES ONLY				0	23,348	3,256	27,093	0	0	53,698		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				847,065*	561,615*	8,020*	27,456*	0*	0*	1,444,158*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	65,226*	0*	0*	0*	0*	65,226*		
AGENCY TOTAL	295,565	1,486,217	1,781,782	847,065*	626,842*	8,020*	27,456*	0*	0*	1,509,385*	707	271,689
SECRETARY OF STATE												
SALARIES AND WAGES	109,699	769,130	878,829	852,666	0	0	0	0	0	852,666	300	25,863
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				852,966*	0*	0*	0*	0*	0*	852,966*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				-300*	0*	0*	0*	0*	0*	-300*		
OTHER OPERATING EXPENDITURES	127,498	471,958	599,456	0	434,498	67,871	7,599	0	0	509,969	6,311	5,272
ENCUMBRANCES ONLY				0	76,211	804	917	0	0	77,932		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	428,342*	57,477*	7,171*	0*	0*	492,991*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	82,366*	11,198*	1,345*	0*	0*	94,910*		
OFFICIAL HOSPITALITY	89	1,500	1,589	0	1,589	0	0	0	0	1,589	0	0
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	1,500*	0*	0*	0*	0*	1,500*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	89*	0*	0*	0*	0*	89*		
OPERATING EXPENDITURES-CONTINGENCY FOR RECALL PROCEDURE	29,675	0	29,675	0	0	0	0	0	0	0	29,675	0
ENCUMBRANCES ONLY				0	0	0	0	0	0	0		
AGENCY TOTAL	266,962	1,242,619	1,509,580	852,666*	512,299*	68,676*	8,516*	0*	0*	1,442,158*	36,286	31,136
TREASURER, STATE												
SALARIES AND WAGES	31,425	1,018,404	1,049,829	1,026,053	0	0	0	0	0	1,026,053	23,776	0
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				1,026,053*	0*	0*	0*	0*	0*	1,026,053*		
OTHER OPERATING EXPENDITURES	16,886	471,090	487,976	0	318,386	34,851	78,258	0	0	431,496	140	36,750
ENCUMBRANCES ONLY				0	11,296	2,475	5,819	0	0	19,590		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	321,018*	36,396*	84,077*	0*	0*	441,493*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	8,662*	930*	0*	0*	0*	9,592*		
OFFICIAL HOSPITALITY	0	500	500	0	355	0	0	0	0	355	144	0
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	355*	0*	0*	0*	0*	355*		
AGENCY TOTAL	48,312	1,489,994	1,538,306	1,026,053*	330,037*	37,327*	84,077*	0*	0*	1,477,495*	24,060	36,750
JUDICAL BRANCH												
APPELLATE COURTS-SALARIES AND WAGES	128,270	3,097,675	3,225,945	3,085,237	0	0	0	0	0	3,085,237	140,707	0
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				3,094,663*	0*	0*	0*	0*	0*	3,094,663*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				574*	0*	0*	0*	0*	0*	574*		
APPELLATE COURTS-OTHER OPERATING EXPENDITURES	237,028	599,064	836,092	0	437,332	65,605	71,373	0	40	574,351	108,457	0
ENCUMBRANCES ONLY				0	109,870	13,720	29,693	0	0	153,283		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	477,524*	76,087*	76,492*	0*	40*	630,144*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	69,673*	3,238*	24,574*	0*	0*	97,491*		
APPELLATE COURTS-AUTOMATED DATA PROCESSING	68,294	429,590	497,884	98,371	140,318	7,267	168,085	0	0	404,042	38,406	0
ENCUMBRANCES ONLY				0	16,533	791	38,111	0	0	55,436		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				98,371*	141,962*	8,058*	206,196*	0*	0*	454,589*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	14,889*	0*	0*	0*	0*	14,889*		
ASSIGNED RETIRED JUSTICES AND JUDGES-SALARIES AND WAGES	504	34,048	34,552	32,841	0	0	0	0	0	32,841	1,183	0
ENCUMBRANCES ONLY				527	0	0	0	0	0	527		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				33,218*	0*	0*	0*	0*	0*	33,218*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				151*	0*	0*	0*	0*	0*	151*		
CRIMINAL JUSTICE PROJECTS	6,399	179,662	186,061	0	152,117	2,839	0	0	0	154,957	26,237	0
ENCUMBRANCES ONLY				0	3,535	1,331	0	0	0	4,866		
APPLICABLE TO FISCAL 1985 - (EXP & ENC)				0*	153,872*	3,568*	0*	0*	0*	157,441*		
APPLICABLE TO PRIOR YEARS - (EXP & ENC)				0*	1,780*	602*	0*	0*	0*	2,383*		